betala GLOBAL SECURITIES LIMITED
Registered Office: No 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu-600001.
Corporate Office: 4D, Calcot House, Tamarind Lane, Fort, Mumbai – 400 023.
CIN: L65191TN1994PLC029073
www.betala.net | roopchand@betala.net

Date: 11th August, 2026

To,
The Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 531530

Subject: Submission of Annual Report for the Financial Year 2025–26 under Regulation 34 (1) of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Annual Report of the Company along with the Notice of the 32nd AGM and other Statutory Reports for the Financial Year 2025-26.

The same is being sent through electronic mode to those Members whose email addresses are registered with the Company/its Registrar and Transfer Agent (RTA)/Depositories.

The Annual Report 2025-26 is also available on the website of the Company at www.betala.net
Kindly take the above information on record.

You are requested to take the same on record and acknowledge the receipt.

Thanking you,

Yours Sincerely,
For Betala Global Securities Limited

Roopchand

Roopchand Betala
Managing Director
(DIN: 02128251)

betala GLOBAL SECURITIES LIMITED

32nd ANNUAL REPORT 2025-26

BOARD OF DIRECTORS:

Mr. Roop Chand Betala	Chairman and Managing Director
Mr. Manoj Cherian Samuel	Independent Director
Mr. Vikul Chander	Independent Director
Ms. Purvi Amit Thapar	Independent Director

CHIEF FINANCIAL OFFICER: Mr. Pranav Brahmbhatt

COMPANY SECRETARY & COMPLIANCE OFFICER: Ms. Seema Birla (resigned w.e.f 31st July 2026)
Ms. Kinjal Nirmal Vyas (Appointed w.e.f. 1st August 2026)

CIN: L65191TN1994PLC029073

REGISTERED OFFICE:
No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105,
1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001.

CORPORATE OFFICE:
No.4D, Calcot House, Tamarind Lane,Fort,
Mumbai – 400 023.
Telephone: 022 - 22815433

WEBSITE: www.betala.net

AUDITORS:
M/s. CRBS & Associates LLP, Chartered Accountants

REGISTRAR AND TRANSFER AGENT:
MUFG Intime India Pvt Ltd,
C 101, 247 Park, L.B.S.Marg, Vikhroli (West), Mumbai - 400083.
Telephone: 022-49186270 Fax: 022-49186060

betala GLOBAL SECURITIES LIMITED

Registered Office: No. 20, General Muthiah Mudali Street, Ramlakhan Chambers,
Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George,
Tamil Nadu, India, 600001.
Corporate Office: 4D, Calcot House, Tamarind Lane, Fort, Mumbai – 400 023.
CIN: L65191TN1994PLC029073
www.betala.net | roopchand@betala.net

NOTICE is hereby given that the **THIRTY SECOND ANNUAL GENERAL MEETING** of **BETALA GLOBAL SECURITIES LIMITED** will be held on Thursday, 3rd September 2026 at 10.30 A.M. through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") to transact the following businesses. The venue of the meeting shall be deemed to be the Registered Office of the Company at No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001.

ORDINARY BUSINESS:

1. Adoption of financial statements:

To receive, consider and adopt the Audited financial statements of the Company for the year ended 31st March 2026 and the reports of the Board of Directors and Auditors thereon.

2. Re-appointment of retiring Director:

To appoint a director in the place of Mr. Roop Chand Betala (DIN: 02128251) who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. To consider the proposal for shifting of Registered Office from the State of Tamil Nadu to the State of Maharashtra.

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

"RESOLVED THAT pursuant to the provisions of Sections 12 and 13 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014, and subject to the confirmation of the Regional Director and such other approvals as may be required, consent of the Members of the Company be and is hereby accorded for shifting the Registered Office of the Company from the State of Tamil Nadu to the State of Maharashtra i.e.

from **No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room No. 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001** To **4D, Calcot House, Tamarind Lane, Fort, Mumbai – 400023.**

RESOLVED FURTHER THAT, for the purpose of giving effect to this resolution, the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary or desirable for and on behalf of the Company."

4. To consider the alteration in the Clause II of the Memorandum of Association of the

Company.

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

"**RESOLVED THAT**, pursuant to Section 13 of Companies Act 2013 and other applicable provisions of the Companies Act, 2013, Registered Office Clause II of Memorandum of Association of the Company, be and is hereby altered subject to the confirmation of Regional Director and/or any other Government Authority and the existing Clause II of Memorandum of Association of the Company be substituted by the following new clause:

"II. The Registered Office of the Company will be situated in the State of Maharashtra"

RESOLVED FURTHER THAT, for the purpose of giving effect to this resolution, the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary or desirable for and on behalf of the Company."

5. Re-Appointment of Ms. Purvi Amit Thapar (DIN: 08808563) as an Independent Director of the Company for a second consecutive term of five years.

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

RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule IV thereto, the Companies (Appointment and Qualification of Directors) Rules, 2014, Regulation 16, Regulation 17, Regulation 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), Secretarial Standard-2 issued by the Institute of Company Secretaries of India and other applicable statutory provisions (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Ms. Purvi Amit Thapar (DIN: 08808563), who has submitted a declaration that she meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI Listing Regulations and who is eligible for re-appointment, be and is hereby re-appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second consecutive term of five (5) consecutive years with effect from 1st April, 2026 up to 31st March, 2031 (both days inclusive).

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) and/or the Company Secretary be and are hereby severally authorised to do all such acts, deeds, matters and things, execute all documents and writings and file all necessary forms, returns and intimations with the Registrar of Companies, Stock Exchange(s) and other statutory authorities as may be necessary for giving effect to this Resolution**."**

By Order of the Board,
For BETALA GLOBAL SECURITIES LIMITED

Roop Chand Betala
Chairman and Managing Director
DIN: 02128251

Date: 1st August 2026
Place: Chennai

Registered Office: No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001.
CIN: L65191TN1994PLC029073
www.betala.net

NOTES:

1. Pursuant to the General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013", General Circular Nos. 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and **03/2025 dated September 22, 2025** (collectively referred to as the "MCA Circulars"), issued by the Ministry of Corporate Affairs ("MCA"), the Company is convening the 32nd Annual General Meeting ("AGM") through Video Conferencing ("VC")/Other Audio Visual Means ("OAVM"), without the physical presence of the Members at a common venue. Further, the Securities and Exchange Board of India ("SEBI"), vide its circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023, October 7, 2023 and October 3, 2024 and other applicable circulars issued in this regard (collectively referred to as the "SEBI Circulars"), has provided the applicable framework for conducting meetings and related compliances. In compliance with the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Secretarial Standard on General Meetings (SS-2), and the MCA Circulars, the 32nd AGM of the Company is being held through VC/OAVM on Thursday, 3rd September 2026 at 10:30 A.M. (IST). The deemed venue of the AGM shall be the Registered Office of the Company.

2. PURSUANT TO THE PROVISIONS OF THE ACT, 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 PURSUANT TO THE MCA CIRCULARS THROUGH VC OR OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.

3. The Explanatory Statement pursuant to Section 102 of the Act in respect of the business under Item No. 3 ,4 and 5 set out above and the relevant details in respect of the same annexed hereto.

4. Institutional/Corporate Members are requested to send a scanned copy (.pdf or .jpeg format) of the Board Resolution authorizing its representatives to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting at pranav@volvie.com.

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

6. 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 cutoff date will be entitled to vote at the AGM.

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

8. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1,000 Members on a first come first served basis as per the MCA Circulars. This will not include large shareholders (shareholders holding 2% or more shareholding), Promoter/ Promoter Group, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons

of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee.

9. In line with the MCA Circulars and the SEBI Circulars, the Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ National Securities Depository Limited ('NSDL') and Central Depositories Services (India) Limited ('CDSL'), (collectively 'Depositories')/Registrar & Transfer Agent ('RTA'), unless any Member has requested for a physical copy of the same. The Notice of AGM and Annual Report 2025-26 are available on the Company's website at https:// www.betala.net and may also be accessed from the relevant section of the websites of the Stock Exchange i.e. BSE Limited.

10. Electronic copies of all the documents referred to in the accompanying Notice of the AGM and the Explanatory Statement shall be made available for inspection. During the 32nd AGM, Members may access the scanned copy of the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act; the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act. Members desiring inspection of statutory registers and other relevant documents may send their request in writing to the Company at pranav@volvie.com.

11. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_IAD- 1/P/ CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market.

Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal at https://smartodr.in/login.

12. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorised e-Voting's agency. The facility of casting votes by a Member using remote e-Voting as well as the e-Voting system on the date of the AGM will be provided by CDSL.

13. Members may note that the Notice of AGM along with Annual Report for the Financial Year 2025-26 is being sent only through electronic mode to those shareholders whose email addresses are registered with the Company/Depositories/ Registrar and Share Transfer Agent of the Company. The same has been uploaded on the website of the Company at www.betala.net, websites of the BSE Limited at www.bseindia.com and on the website of CDSL www.evotingindia.com. The physical copy of the Notice along with Annual Report shall be made available to the Member(s) who may request for the same in writing to the Company.

14. Members whose e-mail addresses and bank details are not registered are requested to register the same in the following manner:

i) Members having shares in physical mode can register their e-mail ids and bank details by sending requisite details of their holding and scan of self-certified PAN copy, Aadhaar copy and a cancelled cheque leaf bearing the name of the shareholder on the face of the cheque at pranav@volvie.com.

ii) Members having shares in electronic mode are requested to register/update their e-mail ids and bank details with their respective Depository Participants 'DPs".

15.The relevant details under Regulation 36(3) of SEBI Listing Regulations and Secretarial Standard 2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI"), is annexed.

16.The Register of Members shall remain closed from Friday, 28th August 2026 to Thursday, 3rd September 2026 (both days inclusive) for the purpose of AGM.

17.The Company has sent individual letters to all the Members holding shares of the Company in physical form for furnishing their PAN, KYC details and Nomination pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/ P/CIR/2021/655 dated 3rd November, 2021. The aforesaid communication is also available on the website of the Company.

18.Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January, 2022 has mandated the Listed Companies to issue securities in demat 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, Shareholders 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. Members holding equity shares of the Company in physical form are requested to kindly get their equity shares converted into demat/electronic form to get inherent benefits of dematerialisation and also considering that physical transfer of equity shares/ issuance of equity shares in physical form have been disallowed by SEBI.

19.THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, the Company is pleased to provide Members facility to exercise their right to vote on resolutions proposed to be considered at the Annual General Meeting (AGM) by electronic means and the business may be transacted through e-Voting Services. The facility of casting the votes by the Members using an electronic voting system ("remote e-Voting") will be provided by Central Depository Services (India) Limited (CDSL).

The remote e-Voting period commences on Monday, 31st August 2026 at 9.00 A.M and ends on Wednesday, 2nd September 2026 at 5.00 P.M. During this period, Members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of Friday, 28th August 2026 may cast their vote by remote e-Voting. The remote e-Voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently.

Any person or non-individual Shareholders (in physical mode/ demat mode) who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date may follow the steps mentioned below.

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

In terms of the SEBI circular dated December 9, 2020 on the e-Voting facility provided by listed companies and as part of increasing the efficiency of the voting process, e- Voting process has been enabled to all individual Shareholders holding securities in demat mode to vote through their demat account maintained with depositories / websites of depositories / depository participants. Shareholders are advised to update their mobile number and email ID in their demat accounts in order to access e-Voting facility. Login method for Individual Shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Existing users who have opted for CDSL's 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 URLs for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on Login icon and select New System Myeasi.
	2) After successful login the Easi / Easiest user will be able to see the e-Voting Menu. On clicking the e-voting menu, the user will be able to see his/her holdings along with links of the respective e-Voting service provider i.e. CDSL/ NSDL/ KARVY/ LINK INTIME as per information provided by Issuer / Company. Additionally, we are providing links to e-Voting Service Providers, so that the user can visit the e-Voting service providers' site directly.
	3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi./Registration/ EasiRegistration
	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link in 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 provided links for the respective ESP where the e-Voting is in progress during or before the AGM.
Individual Shareholders holding securities in demat mode with **NSDL**	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. 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
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. 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's website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

Step 2:

Login method for e-Voting and voting during the meeting for Shareholders holding securities in physical mode and non- Individual Shareholders in demat mode.

(i) The shareholders should log on to the e-Voting website **www.evotingindia.com** during the voting period.
(ii) Click on "Shareholders" module.
(iii) Now Enter your User ID
(iv) For CDSL: 16 digits beneficiary ID
(v) For NSDL: 8 character DP ID followed by 8 digits Client ID.
(vi) Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
(vii) Next enter the Image Verification as displayed and Click on Login.
(viii) If you are holding shares in dematerialized form and had logged on to **www.evotingindia.com** and voted on an earlier voting of any Company, then your existing password is to be used.
(ix) If you are a first time user follow the steps given below:

	For Members holding shares in Demat Form other than individual and Physical Form

PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). • Members who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by the Company/ MCS Share Transfer Agent Limited 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 with the depository 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 fields as mentioned in instruction (iv).

(x) After entering the details appropriately click on "SUBMIT" tab.

(xi) 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 on 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.

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

(xiii) Click on the EVSN for the relevant Company Name i.e. Betala Global Securities Limited on which you choose to vote.

(xiv) 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 you assent to the Resolution and Option "NO" implies you dissent to the Resolution.

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

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

(xvii) Once you "CONFIRM" your vote on the resolutions, you will not be allowed to modify your vote any further.

(xviii) You can also take out print of the voting done by you by clicking on "Click hereto print'' option on the Voting Page.

(xix) 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.

(xx)Facility for Non –Individual Shareholders & Custodians- Remote Voting:

- 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 should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

- A scanned copy of the Board Resolution and Power of Attorney (POA) which have been issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorised signatories who are authorised to vote, to the Scrutinizer and to the Company at the email address **viz; pranav@volvie.in,** if they have voted from individual tab & not uploaded same in the CDSL e-Voting system for the scrutinizer to verify the same.

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

a. Shareholder will be provided with a facility to attend the AGM through VC/OAVM through Zoom Application. Shareholders may access the same on 3rd September 2026, 10:30 AM using below link: https://us04web.zoom.us/launch/jc/77382633099 & no password required respectively through smart phone or laptop, connected through broadband.
b. 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 Remote e-voting.
c. 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.
d. Shareholders are encouraged to join the Meeting through Laptops/ IPads for better experience.
e. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
f. Please note that Participants connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio and 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.
g. 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 seven days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at **pranav@volvie.in** Those shareholders who do not wish to speak at the AGM but have queries may send their queries seven days in advance prior to meeting mentioning their name, demat account number/folio number, e-mail id, mobile number at **pranav@volvie.in** These queries will be replied to by the Company suitably by e-mail, if remained unattended in AGM.
h. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ ask questions during the meeting. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
i. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not cast their votes 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 AGM.
j. If any votes are cast by the shareholders through the e-Voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-Voting during the meeting is available only to the shareholders attending the meeting.

21. 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 at toll free no. 1800 22 55 33.

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, 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 22 55 33. The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the **cut-off** date.

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

23. Priya Shah (CP No. 21827), Proprietor of Priya Shah & Associates, Practicing Company Secretary, has been appointed as the Scrutinizer to scrutinize the remote e-Voting process and voting at the AGM in a fair and transparent manner. The Scrutinizer will submit his Consolidated Report after the conclusion of AGM on the total votes cast in favour or against the resolutions, if any, to the Chairman of the Company or a person authorised by him in writing, who shall countersign the same and declare the results of the voting not later than three working days of the conclusion of AGM.

24. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website **www.betala.net**. The result will also be communicated to the BSE Ltd. and on the website of CDSL **www.evotingindia.com.**

25. On receipt of the requisite number of votes, the Resolutions specified in the Notice shall be deemed to have been passed on the date of the Annual General Meeting.

APPENDIX – 2

Details of Directors seeking Appointment / Re-appointment at the 32nd Annual General Meeting pursuant to Secretarial Standard-2 on General Meetings and Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	**Mr. Roop Chand Betala**	**Mrs. Purvi Amit Thapar**
DIN	02128251	08808563
Date of Birth	28th May, 1964	26th May, 1984
Age	**62 Years**	**42 Years**
Nationality	Indian	Indian
Date of First Appointment on the Board	27th October, 1994	1st April, 2021
Qualifications	B.Com., LLB and MFM	Graduate
Brief Profile / Experience and Expertise in Specific Functional Areas	Mr. Roop Chand Betala has over four decades of experience in investment banking, capital markets, financial services and corporate management. He possesses extensive expertise in strategic planning, investment management, corporate finance and business administration.	Mrs. Purvi Amit Thapar is a Graduate with over 13 years of professional experience in education management and administration. She possesses extensive experience in institutional management, leadership, administration and stakeholder relationship management. She has been actively contributing to the deliberations of the Board through her independent judgment, strategic guidance and governance oversight. The Board is of the opinion that her continued association would be of significant value to the Company.
Terms and Conditions of Appointment / Re-appointment	Liable to retire by rotation and being eligible, offers himself for re-appointment. He continues to hold office as Managing Director pursuant to the terms approved by the Members.	Proposed to be re-appointed as an Independent Director for a second consecutive term of five (5) years commencing from 1st April, 2026 up to 31st March, 2031, subject to the approval of the Members. She shall not be liable to retire by rotation during her tenure as an Independent Director.
Remuneration last drawn (FY 2025-26)	Nil	Nil
Remuneration proposed to be paid	No remuneration shall be paid until the Company earns adequate profits, subject to the applicable provisions of the Companies Act, 2013.	NA
Number of Board Meetings attended during FY 2025-26	5 out of 5	5 out of 5
Shareholding in the Company	1,18,600 Equity Shares	Nil

Relationship with other Directors, Manager and Key Managerial Personnel	Not related to any other Director, Manager or Key Managerial Personnel of the Company.	Not related to any Director, Manager or Key Managerial Personnel of the Company.
Directorships held in other Companies *(excluding foreign companies)*	Volvie Private Limited (Formerly known as Volvie Capital Management Private Limited)	Nil
Membership / Chairmanship of Committees of other Boards	Nil	Nil

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

Item No 3 & 4:

The Registered Office of the Company is presently situated at **No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room No. 105, 1st Floor, Sowcarpet, Chennai, Tondiarpet Fort St. George, Tamil Nadu – 600001**.

The Board of Directors has considered the proposal for shifting the Registered Office of the Company from the **State of Tamil Nadu** to the **State of Maharashtra** in order to align the registered office with the Company's present and proposed business and administrative requirements.

The proposed shifting is intended to facilitate efficient management and administration of the affairs of the Company. The management of the Company proposes to centralise its administrative functions and business operations from the State of Maharashtra, which would enable better coordination with the management, investors, financial institutions, professional advisors, regulatory authorities and other stakeholders. The proposed location is also expected to improve operational efficiency, facilitate faster decision-making and provide greater administrative convenience in the conduct of the Company's business.

Accordingly, it is proposed to shift the Registered Office of the Company from:

No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room No. 105, 1st Floor, Sowcarpet, Chennai, Tondiarpet Fort St. George, Tamil Nadu – 600001

to

4D, Calcot House, Tamarind Lane, Fort, Mumbai – 400023, Maharashtra.

The proposed shifting of the Registered Office will not result in any change in the nature of business carried on by the Company, nor will it adversely affect the interests of any shareholder, creditor, employee or any other stakeholder. The Company shall continue to honour all its existing obligations and commitments, and the proposed shifting is purely for administrative and operational convenience.

The Board of Directors, at its Meeting held on 1st August, 2026, approved the proposal for shifting the Registered Office of the Company from the State of Tamil Nadu to the State of Maharashtra, subject to the approval of the Members by way of a Special Resolution and the approval of the Regional Director, Ministry of Corporate Affairs, and such other statutory or regulatory approvals as may be required.

The proposed shifting of the Registered Office will not result in any change in the nature of business carried on by the Company, nor will it adversely affect the interests of any shareholder, creditor, employee or any other stakeholder. The Company shall continue to honour all its existing obligations and commitments, and the proposed shifting is purely for administrative and operational convenience.

Pursuant to the provisions of Sections 12 and 13 of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014, shifting of the Registered Office of a Company from one State to another requires the approval of the Members by way of a Special Resolution and confirmation by the Regional Director.

Consequent upon the proposed shifting of the Registered Office, Clause II of the Memorandum of Association of the Company relating to the situation of the Registered Office is also required to be altered.

Accordingly, Clause II of the Memorandum of Association shall be substituted with the following:

"II. The Registered Office of the Company will be situated in the State of Maharashtra."

A copy of the existing Memorandum and Articles of Association of the Company together with the proposed amended Memorandum of Association and other relevant documents will be available for inspection by the Members during business hours on all working days at the Registered Office of the Company up to the date of the Annual General Meeting and shall also be available for inspection during the Annual General Meeting.

The Board is of the opinion that the proposed shifting of the Registered Office and the consequential alteration of Clause II of the Memorandum of Association are in the best interests of the Company and its stakeholders and accordingly recommends the Special Resolutions set out at Item Nos. 3 and 4 of the accompanying Notice for approval of the Members.

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

Item No. 5

Ms. Purvi Amit Thapar (DIN: 08808563) was appointed as an Independent Director of the Company for a period of five consecutive years with effect from 1st April, 2021, in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Her first term expired on 31st March, 2026.

The Nomination and Remuneration Committee, at its Meeting held on 1st April, 2026, after considering her qualifications, experience, expertise, integrity, performance evaluation and continued fulfilment of the criteria of independence prescribed under the Companies Act, 2013 and the SEBI Listing Regulations, recommended her re-appointment as an Independent Director for a second consecutive term of five years.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on 1st April, 2026, approved her re-appointment as an Independent Director of the Company for a second consecutive term of five consecutive years with effect from 1st April, 2026, subject to the approval of the Members.

The Company has received from Ms. Purvi Amit Thapar:

- Consent to act as a Director in Form DIR-2;
- Declaration confirming that she meets the criteria of independence prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI Listing Regulations;
- Confirmation that she is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013;
- Confirmation that she is not debarred from holding the office of Director pursuant to any order passed by SEBI or any other statutory authority.

In the opinion of the Board, Ms. Purvi Amit Thapar fulfils the conditions specified under the Companies Act, 2013, the Rules made thereunder and the SEBI Listing Regulations for her re-appointment as an Independent Director of the Company and is independent of the management.

Brief profile of Ms. Purvi Amit Thapar and other disclosures as required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings are annexed to this Notice.

The Board of Directors recommends the Special Resolution set out at Item No. 5 of the accompanying Notice for approval of the Members.

Except Ms. Purvi Amit Thapar and her relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No. 5 of the accompanying Notice.

By Order of the Board,
For BETALA GLOBAL SECURITIES LIMITED

Roop Chand Betala
Chairman and Managing Director
DIN: 02128251

Date: 1st August 2026
Place: Chennai

Registered Office: No. 20, General Muthiah Mudali Street, Ramlakhan Chambers,
Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George,
Tamil Nadu, India, 600001.
Corporate Office: 4D, Calcot House, Tamarind Lane, Fort, Mumbai – 400 023.
CIN: L65191TN1994PLC029073
www.betala.net | roopchand@betala.net

BOARD'S REPORT

To,
The Members,
Betala Global Securities Limited

Your Directors are pleased to present the Thirty Second (32nd) Annual Report of the Company together with the Audited Standalone Financial Statements for the financial year ended 31st March, 2026.

FINANCIAL HIGHLIGHTS

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

(₹ in Thousands)

Particulars	**FY 2025-26**	**FY 2024-25**
Revenue from Operations	-	-
Other Income	466.94	768.17
Total Income	466.94	768.17
Total Expenses	908.44	3,461.56
Profit/(Loss) Before Tax	**(441.50)**	**(2,693.39)**
Tax Expense	**-**	**-**
Profit/(Loss) After Tax	**(441.50)**	**(2,693.39)**

(Figures to be inserted as per the Audited Financial Statements.)

STATE OF AFFAIRS OF THE COMPANY

The Company is primarily engaged in investment activities, granting of loans and allied financial services in accordance with its Memorandum of Association and applicable laws.

During the year, the Company continued its efforts towards recommencing and expanding its business activities and actively pursued opportunities in the field of investments and financial services.

The Company incurred a net loss of ₹441.50 Thousands during the financial year ended 31st March, 2026, as compared to a net loss of ₹ 2,693.39 Thousands during the previous financial year.

Although the Company continued to incur a loss during the financial year, the loss has significantly reduced as compared to the previous financial year. The loss during the year was primarily attributable to expenditure incurred towards strengthening the Company's statutory and regulatory compliance framework, professional and legal expenses, listing and revocation-related expenses and other administrative costs. The Board believes that these initiatives will support the Company's future growth and business expansion.

Despite these challenges, the Board believes that the measures undertaken during the year have strengthened the Company's governance framework and positioned it for future growth.

LISTING STATUS

The equity shares of the Company are listed on BSE Limited. Trading in the equity shares of the Company continues to remain under suspension. During the financial year under review, the Company continued to undertake necessary measures in connection with its application for revocation of suspension of trading before BSE Limited. The Company has complied with the observations communicated by BSE Limited from time to time and submitted the requisite documents and information as required by the Stock Exchange.

The Company has complied with the observations communicated by BSE Limited from time to time and submitted all requisite documents and information in connection with the revocation process. The application for revocation of suspension of trading of the equity shares is presently under consideration by BSE Limited.

COMPLIANCE INITIATIVES DURING THE YEAR

During the financial year under review, the Company continued to strengthen its compliance framework and undertook various corrective measures to ensure compliance with the applicable provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws.

The application for revocation continues to be under consideration by BSE Limited. The Company remains committed to complying with all applicable statutory and regulatory requirements. Any revocation of suspension and restoration of trading of the Company's equity shares shall be subject to the approval of BSE Limited and compliance with the applicable regulatory requirements.

DIVIDEND

In view of the loss incurred during the financial year under review and with a view to conserving the financial resources of the Company, your Directors do not recommend any dividend for the financial year ended 31st March, 2026.

TRANSFER TO RESERVES

In view of the loss incurred during the financial year under review, no amount has been transferred to the General Reserve.

CHANGE IN THE NATURE OF BUSINESS

There was no change in the nature of the business of the Company during the financial year under review.

SHARE CAPITAL

During the financial year under review, there was no change in the authorised, issued, subscribed and paid-up share capital of the Company.

ANNUAL RETURN

Pursuant to the provisions of Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company as on 31st March, 2026 is available on the website of the Company at: www.betala.net

DEPOSITS

During the financial year under review, the Company has neither accepted nor renewed any deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Accordingly, there were no deposits outstanding, unpaid or unclaimed as on **31st March, 2026**.

MATERIAL CHANGES AND COMMITMENTS

No material changes or commitments affecting the financial position of the Company have occurred between the end of the financial year i.e. 31st March, 2026 and the date of this Report, except the proposals relating to the re-appointment of an Independent Director and shifting of the Registered Office of the Company from the State of Tamil Nadu to the State of Maharashtra, which are placed before the Members for their approval at the ensuing Annual General Meeting.

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate or joint venture within the meaning of the Companies Act, 2013.

Accordingly, the requirement to prepare Consolidated Financial Statements under the provisions of the Companies Act, 2013 does not arise.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

During the financial year under review, there was no amount required to be transferred to the Investor Education and Protection Fund in accordance with the provisions of Section 125 of the Companies Act, 2013.

MANAGEMENT DISCUSSION AND ANALYSIS

Pursuant to Regulation 34(2)(e) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the **Management Discussion and Analysis Report** forms **Annexure – I** to this Report and forms an integral part hereof.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on **31st March, 2026**, the Board of Directors comprised the following Directors:

- Mr. Roop Chand Betala – Managing Director
- Mrs. Purvi Amit Thapar – Independent Director
- Mr. Manoj Cherian Samuel – Independent Director
- Mr. Vikul Chander – Independent Director

During the financial year under review, there was **no change in the composition of the Board of Directors**.

Subsequent to the close of the financial year, Ms. Seema Birla resigned from the office of Company Secretary & Compliance Officer of the Company with effect from 31st July 2026. The Board places on record its sincere appreciation for the valuable services rendered by her during her tenure.

Further, Ms. Kinjal Nirmal Vyas was appointed as the Company Secretary & Compliance Officer (Key Managerial Personnel) of the Company with effect from 1st August 2026, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board places on record its sincere appreciation for the valuable services rendered by Ms. Seema Birla during her tenure as the Company Secretary & Compliance Officer and extends a warm welcome to Ms. Kinjal Nirmal Vyas on her appointment. The Board looks forward to her valuable contribution towards strengthening the Company's compliance framework and corporate governance practices.

RE-APPOINTMENT OF INDEPENDENT DIRECTOR

The first term of office of Mrs. Purvi Amit Thapar (DIN: 08808563) as an Independent Director concluded on 31st March, 2026.

Based on the recommendation of the Nomination and Remuneration Committee and considering her integrity, qualifications, expertise, experience and valuable contribution to the deliberations of the Board, the Board of Directors, at its Meeting held on 1st April, 2026, approved her re-appointment for a second consecutive term of five (5) years commencing from 1st April, 2026 up to 31st March, 2031, subject to the approval of the Members by way of a Special Resolution at the ensuing Annual General Meeting.

The Board is of the opinion that Mrs. Purvi Amit Thapar fulfils the conditions specified under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for her re-appointment as an Independent Director and that she continues to be independent of the Management.

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Independent Directors have also confirmed compliance with the provisions of Section 150 of the Companies Act, 2013, wherever applicable, and have affirmed compliance with the Code for Independent Directors prescribed under Schedule IV to the Companies Act, 2013.
In the opinion of the Board, all the Independent Directors possess the requisite integrity, expertise and experience, including proficiency, required to effectively discharge their duties.

BOARD OF DIRECTORS AND COMMITTEES

Although the provisions relating to Corporate Governance under Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company, the Board believes in maintaining high standards of corporate governance and transparency. Accordingly, the Board has constituted the Committees prescribed under the Companies Act, 2013 and continues to follow sound governance practices.

Board of Directors

As on 31st March, 2026, the Board of Directors comprised four (4) Directors, one Chief Financial Officer and one Company Secretary.

The composition of the Board as on 31st March, 2026 was as under:

Name of Director	Category
Mr. Roop Chand Betala	Managing Director
Mrs. Purvi Amit Thapar	Independent Director
Mr. Manoj Cherian Samuel	Independent Director
Mr. Vikul Chander	Independent Director

During the Financial Year 2025-26, Five (5) Meetings of the Board of Directors were held on:

- **20th May, 2025**
- **17th June, 2025**
- **17th July, 2025**
- **28th October, 2025**
- **21st January, 2026**

The intervening gap between any two consecutive Board Meetings did not exceed one hundred and twenty days, as prescribed under the Companies Act, 2013 and Secretarial Standard-1 on Meetings of the Board of Directors.

The attendance of the Directors at the Board Meetings is given below:

Name of Director	Board Meetings Held	Board Meetings Attended
Mr. Roop Chand Betala	5	5
Mrs. Purvi Amit Thapar	5	5
Mr. Manoj Cherian Samuel	5	5
Mr. Vikul Chander	5	5

The details of attendance of the Directors at the Thirty First (31st) Annual General Meeting of the Company are given below:

Name	**AGM Attended**
Roop Chand Betala	Yes
Purvi Amit Thapar	Yes
Manoj Cherian Samuel	Yes
Vikul Chander	Yes

The Board has reviewed the declarations and confirmations received from the Directors and is satisfied that none of the Directors is disqualified from being appointed or continuing as a Director under the provisions of the Companies Act, 2013.

AUDIT COMMITTEE

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

The Committee assists the Board in overseeing the integrity of the Company's financial statements, internal financial controls, audit process, statutory compliance, risk management framework and other matters entrusted to it by the Board.

During the Financial Year 2025-26, Five (5) meetings of the Audit Committee were held on:
- 20th May, 2025
- 17th June, 2025
- 17th July, 2025
- 28th October, 2025
- 21st January, 2026

The composition of the Audit Committee and attendance of its Members are as follows:

Name of Member	Category	Position	Meetings Held	Meetings Attended
Mr. Vikul Chander	Independent Director	Chairman	5	5
Mr. Manoj Cherian Samuel	Independent Director	Member	5	5
Mr. Roop Chand Betala	Managing Director	Member	5	5

All recommendations made by the Audit Committee during the financial year were accepted by the Board.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee has been constituted pursuant to the provisions of Section 178 of the Companies Act, 2013.

The Committee is responsible for identifying persons qualified to become Directors and Key Managerial Personnel, recommending their appointment and remuneration, formulating the criteria for determining qualifications, positive attributes and independence of Directors and carrying out the annual performance evaluation of the Board, its Committees and individual Directors. During the financial year, the Committee also considered and recommended the re-appointment of Mrs. Purvi Amit Thapar as an Independent Director of the Company for a second consecutive term of five years commencing from 1st April, 2026, subject to the approval of the Members.

During the Financial Year 2025-26, One (1) meeting of the Committee was held on: 20th May, 2025

The composition of the Committee and attendance of its Members are as follows:

Name of Member	Category	Position	Meetings Held	Meetings Attended
Mr. Vikul Chander	Independent Director	Chairman	1	1
Mr. Manoj Cherian Samuel	Independent Director	Member	1	1
Mrs. Purvi Amit Thapar	Independent Director	Member	1	1

The Nomination and Remuneration Policy formulated by the Company is available on the website of the Company.

PERFORMANCE EVALUATION

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual evaluation of its own performance, the performance of the Board Committees and individual Directors.

The evaluation was carried out having regard to various parameters including the composition of the Board, effectiveness of deliberations, strategic guidance, governance practices, participation in meetings, professional expertise, integrity, independence and contribution towards the growth of the Company.

The Independent Directors also reviewed the performance of the Non-Independent Directors, the Chairman and the Board as a whole at their separate meeting.

The Board is satisfied with the performance of the Board, its Committees and individual Directors.

STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee has been constituted pursuant to the provisions of Section 178 of the Companies Act, 2013.

The Committee oversees transfer and transmission of securities, issue of duplicate share certificates, dematerialisation and rematerialisation of securities, redressal of investor grievances, monitoring of investor services rendered by the Registrar and Share Transfer Agent and such other matters relating to shareholders and investors.

During the Financial Year 2025-26, Five (5) meetings of the Committee were held on:

- 20th May, 2025
- 17th June, 2025
- 17th July, 2025
- 28th October, 2025
- 21st January, 2026

The composition of the Committee and attendance of its Members are as follows:

Name of Member	Category	Position	Meetings Held	Meetings Attended
Mr. Vikul Chander	Independent Director	Chairman	5	5
Mr. Manoj Cherian Samuel	Independent Director	Member	5	5
Mr. Roop Chand Betala	Managing Director	Member	5	5

During the financial year under review, no investor complaints were received, resolved or remained pending as on 31st March, 2026.

SEPARATE MEETING OF INDEPENDENT DIRECTORS

Pursuant to Schedule IV of the Companies Act, 2013, a separate meeting of the Independent Directors was held on 20th May, 2025, without the attendance of the Managing Director and members of the management.

The Independent Directors reviewed:

- the performance of the Non-Independent Directors and the Board as a whole;
- the performance of the Chairperson of the Company; and
- the quality, quantity and timeliness of the flow of information between the management and the Board.

The Independent Directors expressed satisfaction with the performance of the Board, its

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with the applicable provisions of Secretarial Standard-1 (Meetings of the Board of Directors) and Secretarial Standard-2 (General Meetings) issued by the Institute of Company Secretaries of India and approved by the Central Government.

Corporate Governance

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions relating to Corporate Governance specified under Regulations 17 to 27 and clauses (b) to (i) and (t) of Regulation 46(2) and Paras C, D and E of Schedule V are not applicable to the Company, as the Company's paid-up equity share capital and net worth were below the prescribed thresholds as on the last day of the previous financial year.

Accordingly, a separate Report on Corporate Governance is not required to be annexed to this Annual Report.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company believes that an effective Familiarisation Programme enables the Independent Directors to understand the Company's business, industry dynamics, regulatory environment and their roles, rights and responsibilities as Directors.

The Independent Directors are periodically updated on changes in the legal and regulatory framework, business operations, financial performance, risk management practices and significant developments affecting the Company through presentations, Board discussions and periodic updates. This enables them to effectively contribute to the deliberations of the Board and discharge their responsibilities efficiently.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, your Directors confirm that:
(a) in the preparation of the annual financial statements, the applicable Indian Accounting Standards and other applicable accounting standards have been followed and there are no material departures;
(b) appropriate 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 as at **31st March, 2026** and of the loss of the Company for the financial year ended on that date;
(c) proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
(d) the annual financial statements have been prepared on a going concern basis;
(e) the Directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and were operating effectively; and

(f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

STATUTORY AUDITORS

M/s. CRBS & Associates LLP, Chartered Accountants (Firm Registration No. 002957S), continue as the Statutory Auditors of the Company and hold office in accordance with the provisions of Section 139 of the Companies Act, 2013.

The Statutory Auditors have audited the Standalone Financial Statements of the Company for the financial year ended 31st March, 2026.

The Statutory Auditors' Report on the Standalone Financial Statements forms part of this Annual Report.

The Statutory Auditors have issued an unmodified opinion on the Standalone Financial Statements of the Company for the financial year ended 31st March, 2026. The Auditors have included an Emphasis of Matter regarding the Company's ability to continue as a going concern and have also made certain observations in Annexure 'A' to their Report.

The Board's comments on the observations are as under:

Auditor's Observation	Board's Reply
Emphasis of Matter – Going Concern	The Board has carefully considered the observation of the Statutory Auditors regarding the Company's ability to continue as a going concern. The Company did not generate business income during the financial year under review. However, the Company has continued its efforts towards recommencing and expanding its business activities and continues to actively pursue opportunities in the areas of investment activities, granting of loans and allied financial services in accordance with its objects and applicable laws. Further, the Company has undertaken significant measures towards strengthening its regulatory and compliance framework and has substantially complied with the requirements communicated by BSE Limited in connection with its application for revocation of suspension of trading in its equity shares. The said application is presently under consideration by BSE Limited and the outcome thereof remains subject to the decision of BSE Limited and compliance with applicable regulatory requirements. The management has also formulated plans for future business operations and continues to evaluate and pursue suitable business opportunities. The Board is of the view that these measures and the Company's ongoing business initiatives provide a basis for continuing operations. Accordingly, the financial statements have been prepared on a going concern basis, which the Board considers appropriate in the circumstances. The Board acknowledges the uncertainty referred to by the Statutory Auditors and will continue to monitor the Company's financial position, business operations and regulatory developments.
Accounting software with Audit Trail	The Board has taken note of the observation regarding the maintenance of books of account using accounting software having an audit trail (edit log) feature as required under Rule 3(1) of the Companies (Accounts) Rules, 2014. Necessary steps have

	already been initiated to implement compliant accounting software, and the Company shall ensure compliance with the applicable provisions going forward.

SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors, based on the recommendation of the Audit Committee, has appointed M/s. Priya Shah & Associates, Practising Company Secretaries (Firm Registration No. S2019MH668500), a Peer Reviewed Firm, as the Secretarial Auditors of the Company for a period of five consecutive years commencing from 1st April, 2025 to 31st March, 2030, subject to the approval of the Members at the ensuing Annual General Meeting.

The Secretarial Audit Report for the financial year ended 31st March, 2026 forms part of this Annual Report as Annexure – 3.

The observations made by the Secretarial Auditor, wherever applicable, together with the Board's comments thereon are provided below:

Secretarial Auditor's Observation	**Board's Reply**
Non-appointment of Internal Auditor	The Board has taken note of the observation and has initiated the process for appointment of an Internal Auditor in accordance with Section 138 of the Companies Act, 2013.
Independent Director Databank	The Independent Directors has been advised to renew the registration in the Independent Directors' Databank and the same shall be completed shortly.
Non-payment of Listing Fees	The Board has taken note of the observation. The Company has already initiated necessary steps for payment of the outstanding Annual Listing Fees payable to BSE Limited. The Management is committed to regularising the same at the earliest and ensuring timely payment of the Annual Listing Fees in future.
Regularisation of Ms. Purvi Amit Thapar	The Board has taken note of the observation. The proposal for re-appointment of Mrs. Purvi Amit Thapar (DIN: 08808563) as an Independent Director for a second consecutive term of five (5) consecutive years commencing from 1st April, 2026 has been included in the Notice convening the 32nd Annual General Meeting of the Company for the approval of the Members. Upon approval by the Members, the Company shall complete all consequential statutory filings, including filing of e-Form DIR-12, within the prescribed timelines.
Structured Digital Database	The Company has initiated the process of implementing a Structured Digital Database software and shall ensure compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015.
Section 186	The Board has taken note of the observation. The matter pertains to transactions of an earlier period. The Company shall ensure compliance with the provisions of Section 186 of the Companies Act, 2013, including obtaining prior approvals, wherever applicable, for all future transactions.

Regulation 46 & 47	Necessary steps have already been initiated for updating the website and ensuring compliance with Regulations 46 and 47 of the SEBI (LODR) Regulations, 2015.

The Board is committed to ensuring full compliance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws.

INTERNAL AUDITOR

The appointment of an Internal Auditor is applicable to the Company in terms of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014.

The Company could not appoint an Internal Auditor during the financial year. The Board has taken note of the observation made by the Secretarial Auditor and shall ensure compliance with the provisions of Section 138 of the Companies Act, 2013.

COST RECORDS AND COST AUDIT

The maintenance of cost records as specified under Section 148(1) of the Companies Act, 2013 is not applicable to the Company considering the nature of its business activities.

Accordingly, the requirement for appointment of a Cost Auditor does not arise.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls commensurate with the size, nature and complexity of its business. The internal control framework is designed to ensure the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The Board periodically reviews the adequacy and effectiveness of the internal financial controls and is satisfied that the internal financial controls were adequate and operating effectively during the financial year under review.

RISK MANAGEMENT

The Company has established appropriate processes for identification, assessment, monitoring and mitigation of various business risks.

The Board periodically reviews the Company's risk management framework to identify, evaluate and mitigate strategic, operational, financial, legal and regulatory risks. The Directors are satisfied that appropriate systems have been established for effective risk management and internal control.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Pursuant to the provisions of Section 177 of the Companies Act, 2013, the Company has established a Vigil Mechanism / Whistle Blower Policy for Directors and employees to report genuine concerns regarding unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct.

The Policy provides adequate safeguards against victimisation of persons who use the mechanism.
During the financial year under review, **no complaint** was received under the Vigil Mechanism.

POLICY ON APPOINTMENT OF DIRECTORS AND REMUNERATION

The Company has adopted a Nomination and Remuneration Policy in accordance with Section 178 of the Companies Act, 2013.

The Policy lays down the criteria for appointment of Directors, Key Managerial Personnel and Senior Management Personnel and also provides for remuneration based on qualifications, experience, performance, integrity and other applicable criteria.

The Policy is reviewed periodically by the Nomination and Remuneration Committee and is available on the website of the Company.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Particulars of loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of the Notes to the Standalone Financial Statements forming part of this Annual Report.

RELATED PARTY TRANSACTIONS

All Related Party Transactions entered into during the financial year under review were in the ordinary course of business and on an arm's length basis and were in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

There were no material Related Party Transactions entered into during the financial year requiring approval of the Members under the Companies Act, 2013 or the SEBI Listing Regulations.

Accordingly, the disclosure in Form AOC-2 prescribed under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

The Policy on Related Party Transactions is available on the website of the Company at **www.betala.net**.

PARTICULARS OF EMPLOYEES AND REMUNERATION

The information required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms **Annexure – 2** to this Report.

None of the employees of the Company was in receipt of remuneration in excess of the limits prescribed under Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility were not applicable to the Company during the financial year under review. Accordingly, the Company was not required to constitute a Corporate Social Responsibility Committee or formulate a CSR Policy.

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

The Company has in place an appropriate policy for prevention, prohibition and redressal of sexual harassment at the workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
The Company has constituted an Internal Committee in compliance with the provisions of the said Act.

During the financial year under review:

- Number of complaints received: **Nil**
- Number of complaints disposed of: **Nil**
- Number of complaints pending as on 31st March, 2026: **Nil**

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The requirement relating to submission of the Business Responsibility and Sustainability Report (BRSR) under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 was **not applicable** to the Company during the financial year under review.

SIGNIFICANT AND MATERIAL ORDERS

During the financial year under review, **no significant or material orders** were passed by any Regulator, Court or Tribunal which would impact the going concern status of the Company or its future operations.

FRAUD REPORTING

During the financial year under review, **no fraud** has been reported by the Statutory Auditors under Section 143(12) of the Companies Act, 2013.

SECRETARIAL STANDARDS

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India relating to Meetings of the Board of Directors and General Meetings.

MAINTENANCE OF COST RECORDS

The maintenance of cost records as specified under Section 148(1) of the Companies Act, 2013 is **not applicable** to the Company considering the nature of its business.

INSOLVENCY AND BANKRUPTCY CODE, 2016

During the financial year under review, **no application** was made or any proceeding was pending against the Company under the Insolvency and Bankruptcy Code, 2016.

ONE-TIME SETTLEMENT

During the financial year under review, the Company did not enter into any one-time settlement with any Bank or Financial Institution.
Accordingly, disclosure under Rule 8(5)(xii) of the Companies (Accounts) Rules, 2014 is **not applicable**.

ACKNOWLEDGEMENT

Your Directors place on record their sincere appreciation for the continued support and confidence reposed by the Members, customers, bankers, financial institutions, business associates, regulatory authorities, BSE Limited and various Government authorities.
The Directors also acknowledge the dedication, commitment and valuable contribution made by the employees of the Company during the financial year and look forward to their continued support in the years ahead.

For and on behalf of the Board of Directors of
BETALA GLOBAL SECURITIES LIMITED,

Date: 1st August 2026
Place: Chennai

ROOP CHAND BETALA
Chairman and Managing Director

Annexure - 1

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Pursuant to Regulation 34(2)(e) read with Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Management Discussion and Analysis Report for the Financial Year ended **31st March, 2026** is presented below:

1. Industry Structure and Developments

The Indian economy continued to demonstrate resilience during the financial year despite global economic uncertainties arising from geopolitical developments, inflationary pressures and fluctuations in the global financial markets. The financial services sector continued to play a significant role in supporting economic growth through increased financial inclusion, capital formation and investment activities.

The Indian capital markets witnessed sustained investor participation supported by robust domestic inflows, increasing retail participation and continuous regulatory reforms introduced by the Securities and Exchange Board of India (SEBI). Although market volatility remained a characteristic feature during the year, the long-term outlook for the financial services and investment sector continues to remain positive.

The Company continues to monitor developments in the financial markets and regulatory environment while evaluating opportunities consistent with its business objectives.

2. Business Overview

The Company is primarily engaged in investment activities and allied financial services. During the year under review, the Company continued to focus on prudent financial management, strengthening its corporate governance framework and ensuring compliance with applicable statutory and regulatory requirements.

During the financial year, the Company undertook various measures to strengthen its compliance framework and governance practices, with a focus on aligning its operations with the applicable provisions of the Companies Act, 2013, the SEBI Listing Regulations and other applicable laws.

The Company has also made significant progress in relation to its application submitted to **BSE Limited** for revocation of suspension of trading of its equity shares. The Company has substantially complied with the observations and requirements communicated by BSE Limited from time to time and has submitted the requisite information and documents as called for by the Stock Exchange. The application is presently under consideration by BSE Limited, and the Company continues to extend its full cooperation and comply with any further requirements. Any revocation of suspension and restoration of trading of the Company's equity shares shall be subject to the approval of BSE Limited and compliance with the applicable regulatory requirements.

3. Financial Performance

During the Financial Year under review, the Company continued its operations in accordance with its business objectives.

The Company reported a net loss of ₹441.50 Thousands during the financial year ended 31st March, 2026, as compared to a net loss of ₹ 2,693.39 Thousands during the previous financial year.

The decrease in the loss during the year was primarily attributable to lower overall expenditure as compared to the previous year, including lower listing and revocation-related expenses and other administrative costs.

The management continues to focus on improving operational efficiency, strengthening the financial position of the Company and exploring suitable business opportunities for long-term value creation.

4. Opportunities and Outlook

The Company believes that the Indian financial services sector continues to offer significant long-term opportunities driven by:

- Continued growth of the Indian economy;
- Increasing participation in the capital markets;
- A robust regulatory framework promoting transparency and investor confidence;
- Expanding opportunities in investment and allied financial services.

The Company remains committed to strengthening its business operations, enhancing corporate governance standards and identifying suitable opportunities for sustainable growth. Subject to receipt of the requisite regulatory approvals in relation to the Company's application before BSE Limited, the management expects that restoration of trading of the Company's equity shares would enhance market visibility and facilitate broader participation by investors.

5. Risks and Concerns

The Company's business is exposed to various risks, including:

- Volatility in the capital markets;
- Changes in economic and regulatory policies;
- Interest rate and liquidity risks;
- Geopolitical developments and macroeconomic uncertainties;
- Regulatory and compliance-related risks.

The Company has established appropriate internal processes for identifying, monitoring and mitigating business risks. The Board of Directors periodically reviews the Company's risk management framework and takes appropriate measures to address emerging risks.

6. Internal Control Systems and Their Adequacy

The Company has an adequate system of internal financial controls commensurate with the size, nature and complexity of its operations. The internal control framework is designed to ensure the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The effectiveness of the internal control systems is periodically reviewed by the management and the Audit Committee, and appropriate corrective measures are implemented wherever considered necessary.

7. Human Resources

The Company believes that its employees are valuable assets and continues to foster a work environment based on professionalism, integrity, transparency and mutual respect.

The relationship between the management and employees remained cordial throughout the financial year.

8. Future Outlook

The Company remains committed to strengthening its governance framework, improving operational efficiency and pursuing sustainable growth opportunities in line with its long-term business strategy.

The management will continue to evaluate suitable strategic opportunities for business expansion while maintaining a prudent approach towards risk management and regulatory compliance.

The Company also remains focused on completing the ongoing regulatory processes relating to the revocation application submitted to BSE Limited and will continue to comply with all applicable statutory and regulatory requirements.

9. Cautionary Statement

Statements contained in this Management Discussion and Analysis Report describing the Company's objectives, expectations, estimates, projections or outlook 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 economic, regulatory, market and other factors beyond the control of the Company. The Company undertakes no obligation to publicly update or revise any forward-looking statements based on subsequent events, developments or information.

Annexure - 2

DETAILS OF REMUNERATION

DETAILS OF REMUNERATION
Pursuant to the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the details are as under:

i. Ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26

No remuneration was paid to any Director during the financial year under review. Accordingly, the ratio of remuneration of each Director to the median remuneration of the employees is Not Applicable.

ii. Percentage increase in remuneration of each Director, Chief Executive Officer, Chief Financial Officer, Company Secretary or Manager during the Financial Year:

Particulars	**Percentage Increase**
Managing Director	Nil
Chief Executive Officer	Not Applicable
Chief Financial Officer	Nil
Company Secretary	Nil
Manager	Not Applicable

iii. The percentage increase in the median remuneration of employees in the financial year:

The Company has a very small employee base and the remuneration structure remained substantially unchanged during the financial year under review. Accordingly, there was **no material increase in the median remuneration of employees** during the financial year.

iv. Number of permanent employees on the rolls of company: 3.

v. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last Financial Year and its comparison with the percentile increase in the managerial remuneration and justification thereof

The Company has a limited employee base. During the financial year under review, there was **no increase in the remuneration of managerial personnel**. The remuneration paid to employees was in accordance with the Company's Remuneration Policy and commensurate with their roles, responsibilities and the financial position of the Company.

vi. Explanation on the relationship between average increase in remuneration and Company performance
The remuneration structure of the Company is based on the size and nature of its operations, individual responsibilities and the overall financial position of the Company. No remuneration was paid to the Directors during the financial year and the remuneration paid to employees was in accordance with the Remuneration Policy of the Company.

vii. Comparison of the remuneration of each Key Managerial Personnel against the performance of the Company
The remuneration paid to the Company Secretary remained unchanged during the financial year. No remuneration was paid to the Managing Director or the Chief Financial Officer during the

financial year. The remuneration paid was commensurate with the size, scale and financial performance of the Company and in accordance with the Company's Remuneration Policy.

viii. Variations in the market capitalisation, Price Earnings Ratio and percentage increase/(decrease) in the market quotations of the equity shares of the Company

Particulars	**As at 31.03.2026**	**As at 31.03.2025**
Market Capitalisation	Not Available*	Not Available*
Price Earnings (P/E) Ratio	Not Available	Not Available
Percentage increase/(decrease) in market quotation	Not Available	Not Available

*The equity shares of the Company remained under suspension from trading during the financial year under review. Accordingly, market capitalisation and other market-based parameters were not available.

Reason: During the financial year under review, trading in the equity shares of the Company remained suspended by BSE Limited. Consequently, market-based parameters such as market capitalisation, price earnings ratio and movement in market price were **not available**.

ix. Average percentile increase in the salaries of employees other than the managerial personnel and its comparison with the percentile increase in the managerial remuneration and justification thereof, and whether there are any exceptional circumstances for increase in the managerial remuneration

There was **no increase** in the remuneration of managerial personnel during the financial year. The remuneration paid to employees was in accordance with the Company's Remuneration Policy and no exceptional circumstances existed warranting an increase in managerial remuneration.

x. Affirmation

It is hereby affirmed that the remuneration paid during the financial year was in accordance with the Remuneration Policy of the Company.

For and on behalf of the Board of Directors of
BETALA GLOBAL SECURITIES LIMITED,

Date: 1st August 2026
Place: Chennai

ROOP CHAND BETALA
Chairman and Managing Director

Annexure - 3

Form No. MR-3
SECRETARIAL AUDIT REPORT
For the financial year ended March 31, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
BETALA GLOBAL SECURITIES LIMITED
CIN: L65191TN1994PLC029073
Regd. Off: No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001.

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. Betala Global Securities Limited** (hereinafter referred to as "the Company"). The Secretarial Audit was conducted in a manner that provided **me** with a reasonable basis for evaluating the Company's corporate conduct, statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information and explanations provided by the Company, its officers, agents and authorised representatives during the course of the Secretarial Audit, I hereby report that, in my opinion, the Company has **generally complied** with the statutory provisions listed hereunder during the financial year ended **31st March, 2026**, **subject to the observations and qualifications mentioned in this Report**. I further report that the Company has, in my opinion, adequate Board processes and compliance mechanisms commensurate with its size and operations, subject to the observations contained herein.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended **31st March, 2026**, **in accordance with** the provisions of:

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

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

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.- To the extent of the provisions relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.

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

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

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

c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; [**Not applicable during the Audit Period as the Company did not undertake any issue of securities requiring compliance under the said Regulations.];**

d. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 [**Not applicable as the Company has not implemented any Employee Stock Option Scheme or other share-based employee benefit scheme.];**

e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 upto August 08, 2021 and thereafter the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 [**Not applicable to the Company during the Audit period]**;

f. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013 upto August 08, 2021 and thereafter the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 [**Not applicable to the Company during the Audit period]**;

g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 relating to the Companies Act and dealing with client matters; [**Not applicable to the Company during the Audit period**

h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- To the extent applicable. During the financial year under review, the Company pursued its application before BSE Limited for revocation of suspension of trading of its equity shares. The Company submitted the requisite documents, information and clarifications sought by BSE Limited from time to time in connection with the revocation process. The application for revocation of suspension is presently under consideration by BSE Limited; and

i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit period);**

(vi) Based on the information, explanations and representations provided by the Management, there are **no sector-specific laws** applicable to the Company other than the laws generally applicable to companies engaged in investment activities and granting of loans..

Note: I have relied upon the representations, declarations, confirmations and information furnished by the Company, its officers and the Management for the purpose of identifying and determining the applicability of other laws, and for the systems and mechanisms established by the Company to ensure compliance with such applicable laws.

The compliance with the provisions of all applicable laws, rules, regulations and standards is the responsibility of the Management. My examination was limited to the verification of records and procedures on a test-check basis and should not be construed as an assurance regarding the effectiveness of the Company's internal compliance management systems.

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

(i) Secretarial Standards issued by the Institute of Company Secretaries of India and notified by the Central Government under Section 118(10) of the Companies Act, 2013; and

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines and Standards referred to above, subject to the following observations:

1. The Company had not appointed an Internal Auditor during the financial year as required under Section 138 of the Companies Act, 2013.
2. The Independent Directors of the Company had not renewed their registration in the Independent Directors' Databank in accordance with the provisions of the Companies (Appointment and Qualification of Directors) Rules, 2014.
3. The Company had not paid the Annual Listing Fees payable to BSE Limited.
4. The re-appointment of Mrs. Purvi Amit Thapar (DIN: 08808563) as an Independent Director for a second consecutive term was pending approval of the Members during the financial year. Consequently, the requisite e-Form DIR-12 could not be filed.
5. The Company had not implemented a Structured Digital Database (SDD) mechanism as required under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
6. The Company had granted loans exceeding the limits specified under Section 186 of the Companies Act, 2013 without obtaining the prior approval of the Members by way of a Special Resolution.
7. The Company had not fully complied with the requirements of Regulations 46 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I further report that the composition of the Board of Directors of the Company was in compliance with the applicable provisions of the Companies Act, 2013 during the audit period, except to the extent of the observation stated at Sr. No. 4 above relating to the re-appointment of an Independent Director, which was pending approval of the Members.

Adequate notice was given to all the Directors to schedule the Board Meetings. The agenda and detailed notes on agenda were generally circulated at least seven days in advance. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meetings and for meaningful participation at the meetings.

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were carried out with the requisite majority and no dissenting views were recorded.

I further report that the Company has generally established adequate systems and processes commensurate with its size and operations to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. The Management has represented that appropriate corrective measures have been initiated in respect of the observations contained in this Report.

Based on the information and explanations provided by the Management, the Company has responded appropriately to notices, communications and observations received from various statutory and regulatory authorities and has initiated corrective actions, wherever considered necessary.

This Report is to be read with my letter of even date annexed as **Annexure A**, which forms an integral part of this Report.

For Priya Shah & Associates
Practising Company Secretary

Date: 1st August 2026
Place: Mumbai
ICSI UDIN: F010763H001016251
Peer Review Certificate No: 8179/2026

Priya Shah
Proprietor
COP.: 21827
FCS: 10763

Annexure A

To,
The Members,
BETALA GLOBAL SECURITIES LIMITED
CIN: L65191TN1994PLC029073
Regd. Off: No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001.

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

1. The maintenance of Secretarial Records and compliance with the provisions of applicable laws, rules, regulations and standards are the responsibility of the Management of the Company. Our responsibility is to express an opinion on these Secretarial Records based on our Secretarial Audit.
2. We have conducted the Secretarial Audit in accordance with the applicable Standards and Guidance Notes issued by the Institute of Company Secretaries of India. The audit was conducted in a manner that provided us with a reasonable basis for evaluating the corporate conduct and statutory compliances of the Company and expressing our opinion thereon.
3. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance regarding the correctness of the contents of the Secretarial Records. The verification was carried out on a test-check basis to ensure that the facts reflected in the Secretarial Records are correct and adequate. We believe that the audit evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.
4. We have not verified the correctness and appropriateness of the financial records, books of account and financial statements of the Company, as the same are subject to audit by the Statutory Auditors.
5. Wherever required, we have relied upon the representations, explanations and confirmations provided by the Management of the Company for compliance with applicable laws, rules, regulations and standards and for the occurrence of events and transactions.
6. The compliance with the provisions of the Companies Act, 2013, the Securities Laws and other applicable laws, rules, regulations and standards is the responsibility of the Management. Our examination was limited to the verification of procedures and records on a test-check basis.
7. This Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For Priya Shah & Associates
Practising Company Secretary

Date: 1st August 2026
Place: Mumbai
ICSI UDIN: F010763H001016251
Peer Review Certificate No: 8179/2026

Priya Shah
Proprietor
COP.: 21827
FCS: 10763

Annexure - 4

INFORMATION UNDER SECTION 134 (3) (m) OF THE COMPANIES ACT, 2013 READ WITH THE COMPANIES (ACCOUNTS) RULES, 2014.

A. Conservation of Energy

The Company is engaged primarily in the business of investment and allied activities and does not carry on any manufacturing operations. Accordingly, the provisions relating to conservation of energy are not material to the operations of the Company.

Nevertheless, the Company continues to take appropriate measures for optimum utilisation of energy and resources in its day-to-day operations.

Accordingly:

i. Steps taken or impact on conservation of energy: The Company has adopted general energy conservation measures in its office operations, wherever practicable.

ii. Steps taken for utilising alternate sources of energy: Not applicable.

iii. Capital investment on energy conservation equipment: Nil.

B. TECHNOLOGY ABSORPTION

Considering the nature of the Company's business, the requirements relating to technology absorption, research and development are not materially applicable.
Accordingly:
i. **Efforts made towards technology absorption:** The Company continuously adopts suitable information technology systems and digital platforms to improve operational efficiency and regulatory compliance.
ii. **Benefits derived:** Improved operational efficiency, enhanced regulatory compliance and better administrative control.
iii. **Imported technology (imported during the last three financial years):** Nil.
(a) Details of technology imported: **Not Applicable**
(b) Year of import: **Not Applicable**
(c) Whether the technology has been fully absorbed: **Not Applicable**
(d) If not fully absorbed, the areas where absorption has not taken place and the reasons thereof: **Not Applicable**
iv. **Expenditure incurred on Research and Development:** Nil.

C. FOREIGN EXCHANGE EARNINGS AND OUTGO

During the Financial Year under review:

- **Foreign Exchange Earnings:** Nil.
- **Foreign Exchange Outgo:** Nil.

Annexure - 5

CODE OF CONDUCT

As per Regulation 26(3) of SEBI (Listing Obligation & Disclosure Requirements) Regulations,2015 all members of the Board & Senior Management Personnel have affirmed compliance with the code of conduct for the year ended 31st March 2026.

DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/UNCLAIMED SUSPENSE ACCOUNT UNDER SCHEDULE V (F) OF THE LISTING REGULATIONS:

As per the details given by the R & TA, M/s. MUFG Intime India Pvt Ltd, the Company does not have any Demat Suspense Account/Unclaimed Suspense Account.

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,
BETALA GLOBAL SECURITIES LIMITED
CIN: L65191TN1994PLC029073
Regd. Off: No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105,
1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **BETALA GLOBAL SECURITIES LIMITED** having Corporate Identity Number (CIN): L65191TN1994PLC029073 and having its Registered Office at No. 20, General Muthiah Mudali Street, Ramlakhan Chambers, Room no 105, 1st floor, Sowcarpet, Chennai, Tondiarpet Fort St George, Tamil Nadu, India, 600001. (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 my information and according to the verifications [including Directors Identification Number (DIN) status at the portal of Ministry of Corporate Affairs (MCA) i.e., www.mca.gov.in] as considered necessary and explanations furnished to me by the Company & its Officers, I hereby certify that none of the Directors on the Board of the Company as stated below for Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of Companies by Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	**Name of Director**	**DIN**
1.	Roop Chand Betala	02128251
2.	Vikul Chander	06576297
3.	Purvi Amit Thapar	08808563
4.	Manoj Cherian Samuel	01380629

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 Priya Shah & Associates
Practising Company Secretary

Date: 1st August 2026
Place: Mumbai
ICSI UDIN: F010763H001017252
Peer Review Certificate No: 8179/2026

Priya Shah
Proprietor
COP.: 21827
FCS: 10763

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BETALA GLOBAL SECURITIES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

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

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

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, 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 standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Emphasis of Matter

1. We draw attention to the financial statements of the Company which has no business Income during the Financial Year. This event or condition, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

Our opinion is not modified in respect of above matters.

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

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

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

.

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

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

Management's Responsibility for the Standalone Financial Statements

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

In preparing the financial statements, management and board of directors are 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 board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The management is responsible to ensure that the accounting software used by the Company for maintaining its books of account has the features of
(a) recording an audit trail of each and every transaction and
(b) creating an edit log of each change made in the books of account along with the date when such changes are made.

The management is also responsible to ensuring that the audit trail is not disabled.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

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

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

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

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

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

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

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. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit we report that:

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

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the Point 2(g)(vi) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

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

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS 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 March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with 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 has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

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

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

(iii) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks and information given to us, the Company has not used an accounting software of recording audit trail (edit log) facility for maintaining its books of accounts. Accordingly, audit trail has not been generated and hence not preserved by the company as per the statutory requirements for record retention. To this extent, the company has not complied with proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

For CRBS & Associates LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai
Partner
M No. 226137

Place: Chennai
Date: 15.05.2026
UDIN: 26226137HMHBZM4052

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Betala Global Securities Limited of even date)

I. The company does not have any Property, Plant & Equipment, hence clause (a), (b), (c), (d) & (e) are not applicable.

II. The Company does not hold any physical inventories. Thus, paragraph 3(ii) of the Order is not applicable.

III. As informed to us, the company has not granted any loans, secured or unsecured to the companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Companies Act 2013. Hence clause (a) (b) (c) (d) (e) & (f) are not applicable.

IV. The Company has given loans and not given any guarantee or security made investments, But the loans outstanding is within the specified limits of the provisions of section 186 of the Companies act 2013.

V. The company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the order is not applicable

VI. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company

VII. a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income- tax, sales-tax, GST, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities, wherever applicable. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at 31st March 2026 for a period of more than six months from the date they became payable.

b) There are no statutory dues refered in sub clause (a) which has not been deposited on account of any dispute.

VIII. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, paragraph 3 (viii) of the Order is not applicable.

IX. (a) Based on the information and explanations given by the management, the company has no dues to its banks, financial institutions and debenture holders. The company did not have any loans or borrowings from banks or any other lenders during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or any other lender.

(c) In our opinion and according to the information and explanations given to us, the company has not availed any term loans during the year. Hence Clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that the company has not raised any funds during the year. Hence Clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Hence Clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures. Hence Clause 3(ix)(f) of the Order is not applicable.

X. (a) During the year company has not raised any money through Initial Public Offer or further Public Offer.

(b) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

XI. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) 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 and upto the date of this report.

(c) The company has not received any whistle blower complaints during the year.

XII. Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

XIII. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act. Where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

XIV. (a) In our opinion and according to the information and explanations given to us, the Company has an internal audit system, commensurate with the size and nature of its business.

(b) *The company did not appoint any internal auditor. Hence there is no internal auditors report to be considered by us.*

XV. The company has not entered into any non-cash transactions with directors or persons connected with them. Accordingly, clauses 3(xv) of the Order are not applicable.

XVI. a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) of the Order are not applicable.

b) Based on our audit procedures, the company has not conducted any non-banking financial or housing finance activities during the year. Hence, clauses 3(xvi)(b) of the Order are not applicable.

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

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

XVII. During the Financial Year and immediately Preceeding Financial Year the company incurred cash losses.

XVIII. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable

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

XX. As per Section 135 of the Companies Act 2013, the company is not required to spend any amount as Corporate Social Responsibility. Accordingly, reporting under clause 3 (xx)(a) and 3 (xx)(b) of the Order is not applicable for the year.

XXI. In our opinion and according to the information and explanations given to us, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable

For CRBS & Associates LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai
Partner
M. No. 226137

Place: Chennai
Date: 15.05.2026
UDIN: 26226137HMHBZM4052

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Betala Global Securities Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **BETALA GLOBAL SECURITIES LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

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

Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For CRBS & Associates LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai
Partner
M No. 226137

Place: Chennai
Date: 15.05.2026
UDIN: 26226137HMHBZM4052

BETALA GLOBAL SECURITIES LIMITED

CIN : L65191TN1994PLC029073

Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079

Balance Sheet as at 31st March 2026

(All amounts are in Indian Rupees Thousands except share data and as stated)

Particulars	Note	As at 31-Mar-2026	As at 31-Mar-2025
ASSETS			
Non Current Assets			
(a) Property, Plant and Equipment		-	-
(b) Capital Work in Progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible Assets		-	-
(f) Tangible Assets under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets			
(i) Investments	3	100.00	100.00
(ii) Trade Receivables		-	-
(iii) Loans		-	-
(iv) Others (to be specified)		-	-
(i) Deferred tax assets (net)		-	-
(j) Other non-current assets		-	-
Total Non Current Assets (I)		**100.00**	**100.00**
Current assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	4.1	2,934.12	3.58
(iv) Bank balances other than (iii) above	4.2	-	2,675.88
(v) Loans	5	1,500.00	7,463.13
(vi) Others (to be specified)		-	-
(c) Current Assets (Net)			
(d) Other current assets	6	71.50	138.63
Total Current Assets (II)		**4,505.62**	**10,281.22**
Total Assets (I+II)		**4,605.62**	**10,381.22**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	7	13,750.00	13,750.00
(b) Other Equity	8	(9,257.78)	(8,816.28)
Total Equity (I)		**4,492.22**	**4,933.72**
Liabilities			
Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other financial liabilities (other than those)		-	-
Specified in item (b), to be specified			
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)		-	-
(d) Other Non Current Liabilities		-	-
Total Non Current Liabilities (II)		**-**	**-**
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other financial liabilities (other than those)		-	-
Specified in item (c),			
(b) Other current liabilities	9	113.40	5,447.50
(c) Provisions		-	-
(d) Other Current Liabilities (Net)		-	-
Total Current Liabilities (III)		**113.40**	**5,447.50**
Total Equity and Liabilities (I)+(II)+(III)		**4,605.62**	**10,381.22**
The accompanying notes are an integral part of the financial statements & Corporate Information and Significant Accounting Policies	**1 & 2**	-	-

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

For and on behalf of the Board of Directors of
BETALA GLOBAL SECURITIES LIMITED

M. Valliammai
Partner
MRN : 226137

Roop Chand Betala
Managing Director

Purvi Thapar
Additional Director

Pranav Brahmbhat
CFO

Seema Birla
Company Secretary

Place : Chennai
Date : 15.05.2026
UDIN: 26226137HMHBZM4052

BETALA GLOBAL SECURITIES LIMITED

CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079

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

(All amounts are in Indian Rupees Thousands except share data and as stated)

Particulars	Note	31-Mar-26	31-Mar-25
I) Revenue from Operations			
II) Other Income	10	466.94	768.17
III) Total Income (I + II)		**466.94**	**768.17**
IV) Expenses			
Employee benefits expenses	11	307.00	300.00
Finance Costs	12	6.09	-
Depreciation and amortization expenses		-	-
Other expenses	13	595.35	3,161.56
Total Expenses (IV)		**908.44**	**3,461.56**
V) Profit Before Exceptional Item Tax (III-IV)		(441.50)	(2,693.39)
Exceptional Item		-	-
VI) Profit Before Tax		**(441.50)**	**(2,693.39)**
VII) Tax Expense:			
(1) Current tax		-	-
For Earlier Years			-
Less: MAT credit entitlement			-
(2) Deferred tax			-
Total Tax Expense		**-**	**-**
VIII) Profit/(Loss) for the period (VI-VII)		**(441.50)**	**(2,693.39)**
IX) Other Comprehensive Income			
(i) Items that will not be reclassified to statement of profit or loss			
(a) Fair Value of Equity through OCI		-	-
Total Comprehensive Income		**(441.50)**	**(2,693.39)**
Earnings per equity (Rs.10 each) on Profit for the year (VII)			
-Basic	14	(0.32)	(1.96)
-Diluted		(0.32)	(1.96)
Weigheted Average equity shares used in computing earning per share			
-Basic		13,75,000.0	13,75,000.0
-Diluted		13,75,000.0	13,75,000.0
The accompanying notes are an integral part of the financial statements & Corporate Information and Significant Accounting Policies	1 & 2		

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

For and on behalf of the Board of Directors of
BETALA GLOBAL SECURITIES LIMITED

M. Valliammai
Partner
MRN : 226137

Roop Chand Betala
Managing Director

Purvi Thapar
Additional Director

Pranav Brahmbhat
CFO

Seema Birla
Company Secretary

Place : Chennai
Date : 15.05.2026
UDIN: 26226137HMHBZM4052

BETALA GLOBAL SECURITIES LIMITED

CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079

Cash Flow Statement for the year ended 31st March 2026

(All amounts are in Indian Rupees Thousands except share data and as stated)

Particulars	31-Mar-26	31-Mar-25
A. Cash Flow From Operating Activities:		
Net profit before taxation and Extraordinary items	(441.50)	(2,693.39)
Adjustments for:		
Depreciation	-	-
(Profit)/Loss on sale of Investments	-	-
Interest Expenses	-	-
Interest Received	(466.94)	(768.17)
Dividened Received	-	-
Rental Income	-	-
Operating profit before working capital changes	**(908.44)**	**(3,461.56)**
Movements in working capital:		
Adjustments for		
(Increase)/Decrease in Sundry Debtors and other receivable	-	-
(Increase)/Decrease in Loans & Advances	6,030.26	2,752.24
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Payables & Others	-	-
Increase/(Decrease) in Current Liabilites	(5,334.10)	2,563.50
Cash generated from operations	**(212.28)**	**1,854.18**
Direct taxes paid (net of refunds)		-
Cash flow before extraordinary items	**(212.28)**	**1,854.18**
Extraordinary item		
Net cash from operating activities	**(212.28)**	**1,854.18**
B. Cash Flow From Investing Activities		
Purchase of fixed assets	-	-
Sale of fixed assets	-	-
Sale/(Purchase) of investments	-	-
Interest received	466.94	768.17
Dividened Received	-	-
Rental Income	-	-
Net cash used in investing acitivities	**466.94**	**768.17**
C. Cash Flows From Financing Activities		
Proceeds of Capital	-	-
Repayment of long term borrowings	-	-
Proceeds of short term borrowings	-	-
Interest paid	-	-
Net cash from financing activities	**-**	**-**
Net Increase In Cash And Cash Equivalents (A+B+C)	254.55	2,622.57
Cash and cash equivalents at the beginning of the year	2,679.46	57.00
Cash and cash equivalents at the end of the year	2,934.12	2,679.46

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai
Partner
MRN : 226137

For and on behalf of the Board of Directors of
BETALA GLOBAL SECURITIES LIMITED

Roop Chand Betala
Managing Director

Purvi Thapar
Additional Director

Pranav Brahmbhat
CFO

Seema Birla
Company Secretary

Place : Chennai
Date : 15.05.2026
UDIN: 26226137HMHBZM4052

BETALA GLOBAL SECURITIES LIMITED

CIN : L65191TN1994PLC029073

Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079

Statement of changes in Equity for the year ended 31st March, 2026

(All amounts are in Indian Rupees Thousands except share data and as stated)

a) Equity Share Capital

Equity Shares of Rs.10/- each issued, subscribed and fully paid	**No. of Shares**	**Value**
Balance as at April 1, 2024	13,75,000.00	**13,750.00**
Add/(Less) : Changes in Equity Share Capital due to prior period errors	-	**-**
Restated balance at the beginning of the current reporting period	13,75,000.00	**13,750.00**
Changes in equity share capital during the year, 2024-25	-	-
Balance as at March 31, 2025	13,75,000.00	**13,750.00**
Add/(Less) : Changes in Equity Share Capital due to prior period errors	-	**-**
Restated balance at the beginning of the current reporting period	13,75,000.00	**13,750.00**
Changes in equity share capital during the year, 2025-26		
Balance as at March 31, 2026	13,75,000.00	**13,750.00**

b) Other Equity

Particulars				**Retained Earnings OCI**	**Retained Earnings**	**Total**
(a) Balance as at April 1, 2024				(3,957.05)	(2,165.89)	(6,122.94)
Changes in accounting policy /Prior Period Errors				-	-	-
Restated balance at the beginning of the current reporting period				(3,957.05)	(2,165.89)	(6,122.94)
(b) Total Comprehensive Income for the Previous Year				-	(2,693.39)	(2,693.39)
(c) Balance as at March 31, 2025 (a)+(b)				(3,957.05)	(4,859.28)	(8,816.33)
Changes in accounting policy /Prior Period Errors				-	-	-
Restated balance at the beginning of the current reporting period				(3,957.05)	(4,859.28)	(8,816.33)
(d) Total Comprehensive Income for the Year				-	(441.50)	(441.50)
(i) Balance as at March 31, 2026 (c)+(d)				(3,957.05)	(5,300.78)	(9,257.83)

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai
Partner
MRN : 226137

For and on behalf of the Board of Directors of
BETALA GLOBAL SECURITIES LIMITED

Roop Chand Betala
Managing Director

Purvi Thapar
Additional Director

Pranav Brahmbhat
CFO

Seema Birla
Company Secretary

Place : Chennai
Date : 15.05.2026
UDIN: 26226137HMHBZM4052

BETALA GLOBAL SECURITIES LIMITED

CIN : L65191TN1994PLC029073

Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079

Notes forming part of the Financial Statement for the year ended March 31, 2026

1 Corporate Information

Betala Global Securities (the 'Company') is a public limited company and incorporated in India under the provisions of the Companies Act. Its shares are listed on BSE Ltd in India. The registered office of the company is located at Chennai, India.

The Company does both institutional and retail broking. The company has a full fledged research division involved in Macro Economic studies, sectoral research and company specific equity research combined with a strong and well networked sales force which helps deliver current and up to date market information and news.

1.2 Application of new and revised Ind AS

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015. The Financial statements have been prepared under the historical cost basis, except for the following assets & liabilities which has been measured at fair value, (i) Quoted Investments in Equity Shares. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The Company's management evaluates all recently issued or revised accounting standards on an on-going basis. The financial statements are presented in Indian Rupees ('INR'). Where changes are made in presentation, the comparative figures of the previous year are regrouped and re-arranged accordingly.

2A. Material Accounting Principles

(1) Statement of Compliance

The financial statements have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) issued by the Ministry of Corporate Affairs in exercise of the powers conferred by Section 133 of the Companies Act, 2013. In addition, the guidance notes/ announcements issued by the Institute of Chartered Accountants of India (ICAI) are also applied along with compliance with other statutory promulgations which require a different treatment. Any directions issued by the RBI or other regulators are implemented as and when they become applicable.

The Balance Sheet, the Statement of Changes in Equity, the Statement of Profit and Loss and disclosures are presented in the format prescribed under Division II of Schedule III of the companies Act, as amended from time to time that are required to comply with Ind AS. The Statement of Cash Flows has been presented as per the requirements of Ind AS 7 Statement of Cash Flows.

(2) Basis of preparation

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

(3) Presentation of Financial Statements

The financial statements have been prepared and presented in accordance with the Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015, and the relevant provisions of the Companies Act, 2013. The financial statements are presented on a going concern basis, under the historical cost convention, except for certain financial instruments that are measured at fair value. The company maintains its books of accounts on an accrual basis, recognizing income and expenses when they occur, rather than when cash is received or paid. All assets and liabilities are classified as current or non-current based on the company's normal operating cycle and other criteria as specified in Ind AS-1. The financial statements comply with the presentation and disclosure requirements set out in Schedule III of the Companies Act, 2013, and the applicable Ind AS, ensuring consistency and comparability with previous periods.

(4) Functional and presentation currency

These financial statements are presented in Indian rupees (Rs.) which is also the Company's functional currency. All accounts are rounded-off to the nearest lakh with two decimals, unless otherwise stated.

(5) Use of estimates and judgements

In Preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively. Judgements are made in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements. Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment are reviewed on an ongoing basis.

2 B <u>**Other Accounting Policies**</u>

(1) Revenue Recognition

Interest income:

The company has only Interest income which is accounted on accrual basis. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

Dividend income:

Dividend Income is recognised once the unconditional right to receive the dividend is established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably) and recorded on Receipt basis

(2) Property, Plant & Equipment (PPE)

The Company doesn't have any Property, Plant & Equipment.

(3) Income Tax

Income tax expense represents the sum of the tax currently payable, deferred tax and any excess/ short provision of earlier years.

(a) Current tax

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.
As the company has opted for the provisions of section 115 BBA under Income Tax Act, 1961, Minimum Alternate Tax (MAT) is not applicable.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses and items relating to capital losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability. In the View of the uncertainty of earning profits in future deferred tax asset has not been recognised.

(4) Investments

The Company measures all quoted equity instruments other than in subsidiaries at fair value on initial and subsequent recognition. Changes in fair value of quoted investments in equity shares are shown as profit/loss on fair valuation of investments in Statement of Profit and Loss.

Investments that are readily realisable and intended to be held for not more than a year are classified as Current investments. All other investments are classified as Non-Current/Long term Investments. Current investments are carried at lower of cost or market value on individual investment basis. Non-Current Investments are considered at cost, unless there is an "other than temporary" decline in value, in which case adequate provision is made for the diminution in the value of Investments.

(5) Employee Benefits

(a) Retirement benefit costs and termination benefits Defined contribution plans -

The Company is not covered under Employees provident fund act and employee state insurance scheme.

(b) Short term and other long-term employee benefits

Short-term employee benefits for the services rendered by employees are recognised during the period when the services are rendered

(6) Finance costs

As the company doesn't have any borrowings hence no borrowing cost is involved.

(7) Provisions, contingent liabilities and contingent assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

(8) Foreign currencies Transactions

The Company doesn't have any foreign currency transactions.

(9) Cash and cash equivalents

Cash and cash equivalents include cash at banks and cash on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(10) Earnings per share

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

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

BETALA GLOBAL SECURITIES LIMITED

CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079
Notes forming part of the Financial Statement for the year ended March 31, 2026

(11) Statement of cash flows

The Statement of cash flows shows the changes in cash and cash equivalents arising during the year from operating activities, investing activities and financing activities.

The cash flows from operating activities are determined by using the indirect method. Net income is therefore adjusted by non-cash items, such as measurement gains or losses, changes in provisions, impairment of property, plant and equipment and intangible assets, as well as changes from receivables and liabilities. In addition, all income and expenses from cash transactions that are attributable to investing or financing activities are eliminated.

Cash and cash equivalents (including bank balances) shown in the statement of cash flows exclude items which are not available for general use as on the date of the Balance Sheet.

(12) Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

As per our report of even date attached
For C R B S & ASSOCIATES LLP
Chartered Accountants
FRN: 002957S/S000038

M. Valliammai
Partner
MRN : 226137

For and on behalf of the Board of Directors of
BETALA GLOBAL SECURITIES LIMITED

Roop Chand Betala
Managing Director

Purvi Thapar
Additional Director

Pranav Brahmbhat
CFO

Seema Birla
Company Secretary

Place : Chennai
Date : 15.05.2026
UDIN: 26226137HMHBZM4052

BETALA GLOBAL SECURITIES LIMITED
CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079
(All amounts are in Indian Rupees Thousands except share data and as stated)

Note 3 Investments

Particulars	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	No of Shares	No of Shares	Amount	Amount
Instruments at Fair Value Through Other Comprehensive Income [FVTOCI]	-			
Investment in Equity Instruments - Equity Shares				
Fully Paid - Quoted Trade				
ACS Technologies Ltd	2,000.00	2,000.00	100.00	100.00
Total	**2,000.00**	**2,000.00**	**100.00**	**100.00**
Aggregate amount of quoted investments			100.00	100.00
Market Value of the Quoted Investments			69.94	100.00

Note 4 Cash and Cash Equivalents

Particulars	31-Mar-26	31-Mar-25
4.1 Balances with Banks		
In Current Accounts	2,934.12	3.58
Cash in hand	-	-
Total (i)	**2,934.12**	**3.58**
4.2 Other Bank Balance other than above		
Fixed Deposit	-	2,675.88
Total (ii)	**-**	**2,675.88**
Total (i)+(ii)	**2,934.12**	**2,679.46**
Earmarked Balances	-	-
Balances with Bank Held as Margin Money or Security	-	-
Repartation restrictions	-	-

Note 5 Loans

Particulars	31-Mar-26		31-Mar-25	
	Non Current	Current	Non Current	Current
Loans Receivable - Considered Good Unsecured				
Loans - Related Parties				-
Loans - Others	-	1,500.00	-	7,463.13
Total	**-**	**1,500.00**	**-**	**7,463.13**
		-		-

Details of Loans given:

Name of the party	**Outstanding Loan Amount**	**Purpose**
Ashok B.Katamg	1,500.00	General Business Purpose

BETALA GLOBAL SECURITIES LIMITED
CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079
(All amounts are in Indian Rupees Thousands except share data and as stated)

Note 6 Other Current Assets

Particulars	31-Mar-26		31-Mar-25	
	Non Current	Current	Non Current	Current
Income Tax	-	-	-	-
TDS Receivable	-	44.89	-	73.81
GST Receivable		26.62		
Other Assets	-	-	-	-
Interest Receivable	-	-	-	64.82
Total	**-**	**71.50**	**-**	**138.63**

Note 7 Equity Share Capital

Particulars	31-Mar-26	31-Mar-25
Authorised Share Capital		
60,00,000 Equity Shares of Rs. 10/- each	60,000.00	60,000.00
Issued, Subscribed and Paid up		
13,75,000 Equity Shares of Rs. 10/- each	13,750.00	13,750.00
Total	**13,750.00**	**13,750.00**

7.1 Reconciliation of Shares outstanding at the beginning and at the end of reporting period

Particulars	31-Mar-26	31-Mar-25
At the beginning of the year	13,75,000	13,75,000
Add/(Less) : Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	13,75,000	13,75,000
Add/(Less) : Changes in Equity Share Capital during the year	-	-
At the end of the year	**13,75,000**	**13,75,000**

a) The company has issued only one class of equity shares having a par value of Rs.10/- per share.Each holder of equity share is entitled to one vote per share.

7.2 Details of Shareholders holding more than 5% shares in the company

Particulars	31-Mar-26		31-Mar-25	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Roop Chand Betala	1,18,600.00	8.63%	1,18,600.00	8.63%
Chhotalal Ramjibhai Bhanderi	84,552.00	6.15%	84,552.00	6.15%

7.3 Details of Promoters Holding in the company

Particulars	31-Mar-26		31-Mar-25	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Roop Chand Betala	1,18,600.00	8.63%	1,18,600.00	8.63%

BETALA GLOBAL SECURITIES LIMITED
CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079
(All amounts are in Indian Rupees Thousands except share data and as stated)

Note 8 Other Equity

Particulars	31-Mar-26	31-Mar-25
Retained Earnings	(9,257.78)	(8,816.28)
Total	**(9,257.78)**	**(8,816.28)**

8.1 RetainedEarnings

Particulars	31-Mar-26	31-Mar-25
Balance at the beginning of the year	(8,816.28)	(6,122.89)
Add/(Less) : Changes in Accounting Policy/Prior Period Errors	-	-
Restated Balance at the beginning of the current reporting period	(8,816.28)	(6,122.89)
Add: Profit for the year	(441.50)	(2,693.39)
Balance at the end of the year	**(9,257.78)**	**(8,816.28)**

Note 9 Other current liabilities

Particulars	31-Mar-26	31-Mar-25
Expenses Payables	5.40	5,339.50
Audit fees payable	108.00	108.00
Total	113.40	5,447.50

BETALA GLOBAL SECURITIES LIMITED

CIN : L65191TN1994PLC029073

Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note 10 Other Income

Particulars	31-Mar-26	31-Mar-25
Interest received	460.34	768.17
Interest received on IT Refund	6.60	-
Total	**466.94**	**768.17**

Note 11 Employee Benefits

Particulars	31-Mar-26	31-Mar-25
Salaries, Wages, Bonus, Exgratia etc	307.00	300.00
Total	**307.00**	**300.00**

Note 12 Finance Costs

Particulars	31-Mar-26	31-Mar-25
Bank charges	6.09	-
Total	**6.09**	**-**

Note 13 Other Expenses

Particulars	31-Mar-26	31-Mar-25
Audit fees	100.00	118.00
Professional & Consultancy Charges	377.50	150.00
Depository Charges	18.31	30.42
Demat Charges	1.18	-
Filing Fees	5.60	4.81
Postage & Telephone Charges	8.04	10.30
Registrar Expenses	66.53	94.38
Website & domain Charges	7.93	-
General Expenses	2.25	-
Rates and Taxes	8.02	-
Travelling & Conveyance	-	10.15
Listing Fees	-	2,743.50
Total	**595.35**	**3,161.56**
Payment to Auditors		
As Auditor		
For Audit Fee	100.00	118.00
Total	**100.00**	**118.00**

BETALA GLOBAL SECURITIES LIMITED
CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079
(All amounts are in Indian Rupees Thousands except share data and as stated)

Note 14 Earnings Per Share

In terms of Ind AS-33 on " Earning Per Share" the calculation of EPS is given below:-

Particulars	31-Mar-26	31-Mar-25
Profit as per the Statement of Profit & Loss	(441.50)	(2,693.39)
Profit Available for Equity Shareholders	(441.50)	(2,693.39)
Weighted Average number of Equity Shares outstanding during the year	13,75,000	13,75,000
Nominal Value of Equity Shares (Rs.)	13,750.00	13,750.00
Basic and Diluted Earnings per Share (EPS)	(0.32)	(1.96)

Note 15 Expenditure in Foreign Currency

Particulars	31-Mar-26	31-Mar-25
Value of Imports (CIF Value Basis)	-	-
Foreign Travel Expenses	-	-

Note 16 Related Party Disclosures

Listed of Related Parties
Related party relationships are as identified by the Management and relied upon by the Auditors

Key Management Personnel	Designation
1. Roop Chand Betala	Chairman & Managing Director
2. Seema Birla	Company Secretary
3. Pranav Brahmbhatt	CFO
4. Manoj Cherian Samuel	Director
5. Vikul Chander	Director
6. Purvi Amit Thapar	Additional Director

Other Related parties	Relation
1. Volvie Private Limited	Common Director

Transactions with Related Parties	Nature	31-Mar-26
1. Seema Birla	Salary	216.00

Note 17 Income tax relating to continuing operations

Particulars	31-Mar-26	31-Mar-25
Profit before tax	(441.50)	(2,693.39)
Enacted tax rates in India	26%	26%
Income tax expenses calculated	-	-
Adjustment on account of brought Forward Loss	-	-
In View of prudence deffered Tax Asset Not considered	-	-
Total	**-**	**-**

(All amounts are in Indian Rupees Thousands except share data and as stated)

Note 18 Contingent Assets and Liabilities

There are no contingent assets and liabilities during the year.

Note 19 Financial Instruments

(i) Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's Capital management is to maximise the shareholder value

The Company's objective when managing capital are to

- Safeguard their ability to continue as a going concern, so that they can continue to provide return for shareholders and benefits for other stakeholders and

- Maintain an optimal capital structure to reduce the weighted average cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the amount of dividend paid to shareholders, return capital to shareholders, issue new shares, or sell non-core assets to reduce the debt.

ii) Categories of financial instruments

Particulars	**31-Mar-26**	**31-Mar-25**
A. Financial assets		
Measured at fair value through Profit or Loss FVTPL) - Mandatorily measured:		
- Equity and other Investments	-	-
Measured at Amortised cost		
- Cash and bank balances	2,934.12	3.58
- Other financial assets	1,500.00	7,463.13
Measured at fair value through Other Comprehensive Income (FVTOCI)		
- Investments in equity instruments designated upon initial recognition	100.00	100.00
Measured at cost		
- Investments in Equity instruments in subsidiaries, joint ventures and associate	-	-
B. Financial liabilities		
Measured at amortised cost (including trade payable balances)	113.40	5,447.50

Note 20 Relationship with struck off companies

There are no transactions with struck off companies for the year ending March 31, 2026 and March 31,2025.

Note 21 Listing Regulations

The Company had been delisted from BSE Limited during the year ending March 31, 2026, against which the Company preferred an appeal before the Securities Apellate Tribunal. The appeal has been disposed of favourably vide order dated May 08, 2026. The appellate order stipulates that the Company shall ensure continuous compliance with the LODR Regulations and applicable laws, failing which BSE Limited retains the right to reinstate the delisting status within four weeks of restoration. The management has confirmed that all necessary steps are being actively pursued to comply with the conditions of the appellate order.

BETALA GLOBAL SECURITIES LIMITED
CIN : L65191TN1994PLC029073
Regd. Office: No.24,REVANIER STREET, SOWCARPET, CHENNAI - 600 079

Note 22 Ratios

S. No.	Particulars	Numerator	Denominator	31-Mar-26	31-Mar-25	% Variation	Reason for Variation if more than 25%
(i)	Current Ratio	Current Assets	Current liabilities	39.73	1.89	2005.20%	Note A
(ii)	Debt Equity Ratio	Total Debt	Share holders Equity	-	-	0.00%	-
(iii)	Debt Service Ratio	Earning available for Debt services	Total Debt Services	-	-	0.00%	-
(iv)	Return on Equity Ratio	Net income	Average Share holders equity Fund	-9.83%	-54.59%	-82.00%	Note B
(v)	Inventory Turnover Ratio	Turnover/ Sales	Average Inventory	-	-	0.00%	-
(vi)	Trade Receivables turnover Ratio	Net Credit sales	Average Trade receivables	-	-	0.00%	-
(vii)	Trade Payables turnover Ratio	Net Credit Purchases	Average Trade payables	-	-	0.00%	-
(viii)	Net Capital turnover Ratio	Net Sales	Average Working capital	-	-	0.00%	-
(ix)	Net Profit Ratio	Net Profit	Net sales	-94.55%	-350.62%	-73.03%	Note C
(x)	Return on Capital Employed	EBIT	Capital Employed	-9.83%	-54.59%	-82.00%	Note D
(xi)	Return on Investment	Net Profit before Tax	Cost of Investment	-9.83%	-54.59%	-82.00%	Note E

Notes:

A. Variation is due to reduction in Current Liabilties
B. Variation is due to decrease in loss ocurred when compared to last year for the year
C. Variation is due to decrease in loss ocurred when compared to last year for the year
D. Variation is due to decrease in loss ocurred when compared to last year for the year
E. Variation is due to decrease in loss ocurred when compared to last year for the year