43rd Annual Report 2025-2026

Futuristic Solutions Limited

CORPORATE INFORMATION

Board of Directors

Mr. Mandeep Sandhu	Chairman & Managing Director
Mrs. Sangeeta Sandhu	Director
Mr. Sunil Gupta	Independent Director
Ms. Deepika Singh	Director
Mr. Parmjit Singh (Appointed)	Independent Director
Mr. Abhishek Kaushal (Since Resigned)	Independent Director
Mrs. Akriti Kaur Malhotra	Independent Director

COMPANY SECRETARY & COMPLIANCE OFFICER

Jagrati Rathi

CHIEF FINANCIAL OFFICER

Mr. Navneet Singh

STATUTORY AUDITOR

Mahesh Yadav & Co.
Chartered Accountants
1st Floor, Near HDFC Bank,
Mohammadpur Road, Tauru-122105

BANKERS

Union Bank of India, Green Park,
New Delhi-110016

REGISTRAR AND SHARE TRANSFER AGENT

Beetal Financial & Computer Services (P) Ltd.
Beetal House, 3rd Floor, 99 Madangir,
Behind Local Shopping Centre,
Near Dada Harkushdas Mandir, New Delhi-110062

SECRETARIAL AUDITOR

M/s Kumar Rajesh & Associates
Company Secretary

S-504 Ground Floor
School Block, Shakarpur Delhi-110092
Mobile No. +919811971991
Phone No. +918383996217

REGISTERED OFFICE

M-50, Second Floor, M-Block Market,
Greater Kailash-1, New Delhi-110048
Phone: 011-41630436, 011-41634701
Website: www.fsl.co.in
E-mail id: futuristicsolutionsltd@gmail.com

INDEX

Sr.No.	Content	Page
1	Notice	2
2	Directors' Report	15
3	Management Discussion & Analysis Report	28
4	Corporate Governance Report	30
5	Auditors' Report	46
6	Balance Sheet	56
7	Profit & Loss Account	57
8	Cash Flow Statement	58
9	Notes to Accounts	60

NOTICE

Notice is hereby given that the 43rd Annual General Meeting of the members of M/s Futuristic Solutions Limited will be held on Thursday the 20th Day of August, 2026, at 12:00 P.M. through Video conferencing (VC) /Other Audio Visual means (OAVM), to transact the following business:-

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026, together with the reports of the Directors and Auditors thereon;

2. To re-appoint Mrs. Sangeeta Sandhu, Director (DIN: 00115443) who retires by rotation at this meeting and being eligible offers herself for re-appointment and in this regard to pass the following resolution as an Ordinary resolution:

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mrs. Sangeeta Sandhu, (DIN: 00115443), who retires by rotation at this meeting, be and is hereby appointed as Director of the Company."

SPECIAL BUSINESS

3. Re-Appointment of Secretarial Auditor for a term of 5 consecutive years

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

"RESOLVED THAT pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and on the recommendation of the Board of Directors of the Company, consent of the members be and is hereby accorded to re-appoint M/s Kumar Rajesh & Associates, Practicing Company Secretaries (holding a valid Peer Review Certificate issued by the ICSI), as the Secretarial Auditor of the company for a continuous, fixed term of 5 consecutive financial years commencing from Financial Year 2026-2027 to Financial Year 2030-2031, at such remuneration as may be mutually agreed between the Board of Directors and the Secretarial Auditor.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution."

Explanatory Statement

Explanatory Statement for Item No. 3:

Pursuant to the amended Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed company is required to appoint its Secretarial Auditor for a fixed term of 5 consecutive years with the approval of its shareholders.

The Board of Directors at its meeting held on April 29th, 2026, re-appointed M/s Kumar Rajesh & Associates, Practicing Company Secretaries, continuous term of five consecutive financial years starting from FY 2026-27 to FY 2030-31.

M/s Kumar Rajesh & Associates holds a valid Peer Review Certificate issued by the Institute of Company Secretaries of India (ICSI) as mandated by SEBI for listed entities. The proposed fee for the audit shall be decided by the Board in consultation with the auditor based on the scope of work.

None of the Directors, Key Managerial Personnel of the Company or their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 3.

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

4. To Appoint Mr. Parmjit Singh as an Independent Director

Appointment of Mr. Parmjit Singh (DIN-11807174) as an Independent Director:

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

"RESOLVED THAT pursuant to the provisions of sections 149, 150, 152 and other applicable provisions of Companies Act, 2013 (the Act) read with schedule IV to the Act, the companies (Appointment and Qualifications of Directors) Rules, 2014, and Regulation 17 and other applicable provisions of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015 SEBI listing Regulations including any statutory modification(s) or enactment thereof, for the time being in force, and based on the recommendation of the Nomination and Remuneration Committee , Stakeholder Committee and approval of the Board of Director , Mr. Parmjit Singh (DIN-11807174) , who has submitted a declaration that he/ she meets the criteria of Independence as provided in section 149(6) of the Act and Regulation 16(1)(b) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, be and is hereby appointed as an Independent Director of company, not liable to retire by rotation , for a term (up to five consecutive years with effect from July 20^{th}, 2026 to 19^{th} July, 2031).

RESOLVED FURTHER THAT The Board of Directors of the Company (including any committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable, or expedient to give effect to this resolution"

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE ACT

The Board of Directors, on the recommendation of Nomination and Remuneration Committee, Stakeholder Committee, has proposed the appointment of Mr. Parmjit Singh (DIN- 11807174) as an Independent Director of the company a term of 5 years with effect from 20^{th} July, 2026 to 19^{th} July, 2031.

Mr. Parmjit Singh have given a declaration to Board that he/ she meets the criteria of Independence as prescribed under section 149(6) of the Companies Act, 2013 and Regulations 16(1)(b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

In the opinion of the Board, Mr. Parmjit Singh fulfils the conditions specified in the Act and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the appointment of Independent Director. The Board considers that his/ her association would benefit the company with valuable guidance and expertise.

Accordingly, the Board recommends passing the Ordinary Resolution set out in ITEM NO-(4) of the Notice.

Name of Directors and Key Managerial Personnel of the company or their relatives are concerned or interested, financially and otherwise, in this resolution except Mr. Parmjit Singh to the extent of his / her appointment.

5. Revision in Remuneration of Mr. Mandeep Sandhu, Managing Director.

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

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 read with Schedule V thereto and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), and subject to such approvals as may be required, consent of the Members be and is hereby accorded for revision in the remuneration payable to Mr. Mandeep Sandhu, Managing Director of the Company, from ₹21,00,000 (Rupees Twenty-One Lakhs only) per annum to ₹27,00,000 (Rupees Twenty-Seven Lakhs only) per annum with effect from April 1, 2026, for the remainder of his existing term of office, on such terms and conditions as approved by the Board of Directors.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, proper or expedient for giving effect to this resolution."

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (Item No. 5)

Mr. Mandeep Sandhu is serving as the Managing Director of the Company and has been instrumental in the growth and operations of the Company.

Considering his increased responsibilities, leadership role, contribution to the performance of the Company, the Board of Directors, on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 29.04.2026, approved the revision in his remuneration from ₹21,00,000 per annum to ₹27,00,000 per annum with effect from April 1, 2026, subject to the approval of the Members.

Except for the aforesaid revision in remuneration, all other terms and conditions of his appointment shall remain unchanged.

The Board is of the opinion that the revised remuneration is commensurate with his duties, responsibilities, experience and the size and operations of the Company.

Accordingly, the Board recommends the Special Resolution set out at Item No. [5] of the Notice for approval of the Members.

Mr. Mandeep Sandhu and his relatives may be deemed to be interested in the resolution to the extent of the remuneration payable to him. Save and except the above, none of the Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the said resolution.

By Order of the Board of Directors
For Futuristic Solutions Limited

Sd/-
Jagrati Rathi
Company Secretary
ACS No. 34834

Date: July 20, 2026
Place: New Delhi

NOTES:

1. The Ministry of Corporate Affairs, Government of India ("MCA") issued General Circular Nos. 14/2020 dated 8th April 2020, 17/2020 dated 13th April 2020, 20/2020 dated 5th May 2020, 10/2021 dated 23rd June, 2021, 20/2021 dated 8th December 2021, 21/2021 dated 14th December 2021, 03/2022 dated 5th May, 2022 and 10/2022 dated 28th December 2022, respectively, ("MCA Circulars") allowing, inter-alia, conduct of AGMs through Video Conferencing (VC) /Other Audio-Visual Means (OAVM) facility on or before 30th September 2023 and subsequent extensions in this order In compliance with the aforesaid MCA Circulars and SEBI Circulars and the applicable provisions of Companies Act, 2013 and rules made thereunder, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the 43rd AGM of the Company is being convened and conducted through VC/OAVM. Further, Members attending the Meeting through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

2. The Company has enabled the Members to participate at the 43rd AGM through VC/OAVM facility. The instructions for participation by members are given in the subsequent pages.

3. Since the AGM is being conducted through VC/OAVM, Members will not be able to appoint proxies for this meeting. Hence proxies form, attendance slip and route map of the venue of the AGM are not annexed to the Notice.

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.

5. The Company has provided the facility to Members to exercise their right to vote by electronic means both through remote e-voting and e-voting during the AGM. 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. The process and instructions for remote e-voting are provided in the subsequent pages. Such remote e-voting facility is in addition to voting that will take place at the 43rd AGM being held through VC.

6. In compliance with the aforesaid MCA Circulars and SEBI Circular, notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories.

7. Members are requested to register the e-mail Address and Mobile No. with their respective Depository Participant/s. Those Members, whose email address and Mobile No. are not registered with the Company or with their respective Depository Participant/s, and who wish to receive the Notice of the 43rd AGM and the Annual Report for the year 2025-26 and all other communication sent by the Company, from time to time, can get their email address and Mobile number registered with the Company.

   REGISTRATION OF EMAIL ID/MOBILE NO.

   a) In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company at futuristicsolutionsltd@gmail.com and to RTA at beetalrta@gmail.com

   b) In case shares are held in demat mode, please contact the Depository Participant and register the email Address and Mobile No. as per the process advised by the Depository Participant.

8. Members may note that the Notice of the Annual General Meeting will also be available on the Company's website i.e. www.fsl.co.in The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at

www.bseindia.com and the AGM Notice is also available on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting facility at the AGM) i.e. www.evotingindia.com

9. The Notice is being sent to all the Shareholders, whose names appear on the Register of Members / list of Beneficial Owners as received from National Securities Depository Limited (NSDL) / Central Depository Services (India) Limited (CDSL) on July 20, 2026.

10. Institutional/Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send, through their registered email address, a scanned copy (PDF/JPEG Format) of its Board Resolution or governing body Resolution/ Authorization etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote E-voting/E-voting system available during the AGM. The said Resolution/Authorization shall be sent to the Company via email at futuristicsolutionsltd@gmail.com with copy marked at kumarrajeshassociates@gmail.com.

11. In case of joint holders attending the meeting together, only to the shareholder whose name appearing as the first holder in the orders of names as per the Register of Members of the Company will be entitled to vote at the AGM.

12. The Physical Register of Members and Share Transfer Books of the Company would remain closed from August 14, 2026 to August 20, 2026 (both days inclusive) for the purpose of AGM for the financial year ended March 31, 2026.

13. Information required under Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment/re-appointment at this AGM is annexed hereto as **Annexure I**.

14. Members are requested to note that dividends if not encashed for a period of seven years from the date of transfer to Unpaid dividend account of the Company are liable to be transferred to IEPF. The shares in respect of such Unclaimed dividend if not encashed for a consecutive period of 7 years are also liable to be transferred to the demat Account of the IEPF Authority. In view of this members are requested to claim their dividends from the Company within stipulated time. Further, pursuant to the provisions of the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company has uploaded the details of the unpaid and unclaimed amounts on the website of the Company i.e. www.fsl.co.in

    Due Date for transfer of Unpaid/ Unclaimed dividends to IEPF are as follows:

Financial Year ended	Declaration Dates	Proposed Month and Year of Transfer to the Fund
March 31, 2023	June 26, 2023	July 27, 2030
March 31, 2024	July 20, 2024	August 27, 2031

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

16. Non-Resident Indian Members are requested to inform the Company's Registrar & Transfer Agent (RTA) immediately:

a) The particulars of the Bank Account maintained in India with complete name, branch, and account type, account number and address of the Bank, if not furnished earlier.

b) Any change in their residential status on return to India for permanent settlement.

17. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company.

18. In terms of Section 72 of the Companies Act, 2013, the Members of the Company may nominate a person on whom the shares held by him/them shall vest in the event of his/their death. Members desirous of availing this facility may submit nomination in form SH-13.

19. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts and arrangements in which directors are interested maintained under Section 189 of the Companies Act, 2013 and the relevant documents referred to in the Notice, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to futuristicsolutionsltd@gmail.com.

20. The Company has appointed M/S Kumar Rajesh & Associates, Practicing Company Secretaries, as Scrutinizer to scrutinize the remote e-voting and e-voting process during the AGM in a fair and transparent manner and for conducting the scrutiny of the votes cast. The Results will be declared within two working days s from the conclusion of AGM. The results declared along with the Scrutinizer's Report shall be uploaded on the website of the Company i.e. www.fsl.co.in and the website of the CDSL i.e. www.evotingindia.com, besides communicating to the stock exchange(s) on which the shares of the Company are listed.

21. **INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING AS UNDER:**

i. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.

ii. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized 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.

iii. 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 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

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

v. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

vi. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.fsl.co.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM i.e. www.evotingindia.com.

vii. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 10/2022 dated December 28, 2022.

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

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

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

(i) The voting period begins on August 17th, 2026 at 09.00 AM and ends on August 19th, 2026 at 05.00 PM. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date August 13th, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/ retail shareholders is at a negligible level.

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

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

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

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

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	**1)** Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit 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 option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. **3)** If the user is not registered for Easi/Easiest, option to register is available at 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 e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	**1)** If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp **3)** Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. 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 (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

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

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

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

2) Click on "Shareholders" module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

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

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

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

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

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

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

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

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance, mentioning their name, demat account number/folio number, email id, mobile number at email id of the Company. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance**,** mentioning their name, demat account number/folio number, email id, mobile number at email id of the Company. These queries will be replied to by the company suitably by email.

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

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

10. 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 may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

23. **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 at their email IDs**.

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.

By Order of the Board of Directors
For Futuristic Solutions Limited

Sd/-
Jagrati Rathi
Company Secretary
ACS No. 34834

Date: July 20, 2026
Place: New Delhi

Annexure I

The details required to be disclosed under provisions of Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings are as under:

Brief Profile

Name Of Director	Mrs. Sangeeta Sandhu
DIN	00115443
Date of Birth	20.06.1964
Date of First Appointment on Board of the Company	09.10.2000
Qualification and Experience and expertise in Specific functional area	B.A.
Terms and conditions of appointment and re-appointment	Re-appointment as a Non-Executive Director under Section 152(6) of Companies Act 2013.
Disclosure of relationships between directors inter-se	Wife of Mr. Mandeep Sandhu, Managing Director
Number of Board Meeting attended during the Year	8
No. of shares held in the Company	46,517
Directorships in other Companies	**(a)** Mishry Holdings Ltd., **(b)** Moral Holdings Ltd., **(c)** Futuristic Remedies Ltd., and **(d)** Diana Euro Chem Pvt. Ltd **(e)** V.K. Construction Company PVT. LTD.
Membership/Chairmanship of committee of Directors of other companies	NA
Remuneration Last drawn (during the year 2025-26)	Nil

DIRECTORS' REPORT

DIRECTORS' REPORT

To,

The Members,
Futuristic Solutions Limited
M-50, 2nd Floor, Greater Kailash – I
New Delhi – 110048

The Directors have pleasure in submitting their 43rd Annual Report on the business and operations of the Company along with the Audited Balance Sheet and Profit & Loss Accounts for the year ended March 31, 2026.

FINANCIAL RESULTS

Financial Results of the Company for the year under review along with the figures for previous year are as follows:

(In lakhs)

Particulars	2025-26	2024-25
Revenue from operations	652.42	19.86
Add: Other Income	49.90	56.91
Total Income	**702.33**	**76.77**
Profit/Loss before Interest, Depreciation & Tax	**111.84**	**(4.33)**
Less: Interest	2.88	0.79
Depreciation	0.37	0.45
Profit/Loss before Tax	**108.59**	**(5.57)**
Less: Previous year adjustment	0.01	0.19
Provision for current year income-tax and Deferred Tax	30.18	0.33
Profit /Loss for the year	**78.41**	**(6.09)**
Other Comprehensive Income/Loss		-
Total Income /Loss for the year	**78.41**	**(6.09)**
Earning per share		
-Basic	0.75	(0.06)
-Diluted	0.75	(0.06)

REVIEW OF OPERATIONS AND STATE OF COMPANY AFFAIRS

During the year ended March 31, 2026, your Company has achieved total Revenue of Rs. 702.33 Lakhs as against 76.77 Lakhs in the previous year ended March 31, 2025. The Net Profit before tax stood at Rs. 108.59 as against Net Loss before tax Rs.5.57 lakhs in the previous year.

SHARE CAPITAL

The Paid-up Share Capital as on March 31, 2026, was Rs. 10,47,34,470/- divided into 1,04,73,447 equity shares of Rs. 10/- each. During the year under review, your Company has neither issued shares with Differential Voting Rights nor granted Stock Options or Sweat Equity.

DEPOSITS

During the year under review, your Company neither invited nor accepted any deposit within the meaning of Section 73 of the Companies Act, 2013, and rules made thereunder.

SUBSIDIARIES/JOINT VENTURES/ASSOCIATE COMPANIES

The Company doesn't have any subsidiary, Joint Venture or Associate Company.

CHANGE IN NATURE OF BUSINESS

During the year under review, there was no change in nature of Business of Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors is duly constituted with proper balance of Executive and Non- Executive Directors, Independent Directors and Women Directors, in compliance with the applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations.

In accordance with the provisions of the Companies Act, 2013, Mrs. Sangeeta Sandhu (DIN: 00115443), Director of the Company will retire by rotation at the forthcoming AGM and being eligible offers herself for the re-appointment. A brief profile of Mrs. Sangeeta Sandhu is provided in the Notice convening the AGM.

Mrs. Jagrati Rathi, was appointed as Company Secretary and Compliance Officer of the Company with effect from 11th August, 2025, in place of Ms. Sikha Rani khushwah, who resigned from the post of Company Secretary and Compliance Officer of the Company on May 31, 2025.

Mr. Sunil Gupta was re-appointed as Independent Director of the Company for a second term of five consecutive years commencing from September 9, 2022 till September 8, 2027. So he will continue as an Independent Director of the Company.

Mr. Abhishek Kaushal and Mrs. Akriti Kaur Malhotra were appointed as Independent Director of the Company for a term of five consecutive years commencing from September 3, 2025 till September 2, 2030.

Mr. Anupam Dev and Mr. Sanjiv Kumar Taneja resigned as Independent Director of the Company w.e.f. September 2, 2025.

Mr. Navneet Singh, was appointed as Chief Financial Officer of the Company with effect from 09th January, 2026, in place of Mr. Tanuj K. Sahgal, who resigned from the post of Chief Financial Officer of the Company on October 03, 2025.

Apart from the above, there was no change in the Directors of the Company and KMP of the Company during the year under report.

DECLARATION BY AN INDEPENDENT DIRECTOR AND STATEMENT ON COMPLIANCE OF THE CODE OF CONDUCT

All Independent Directors of the Company have given declarations confirming that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and the Listing Regulations, 2015 and they have further confirmed compliance with the code for Independent Directors as prescribed in the Schedule IV of the Companies Act, 2013.

Further a declaration has been received from all Independent Directors pursuant to Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, affirming that they have registered themselves with the Indian Institute of

Corporate Affairs in the Independent Director's Data Bank. In the opinion of the Board, all the Independent Directors are proficient and have requisite experience and expertise to undertake the responsibilities conferred on them.

ANNUAL EVALUATION OF BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS:

Annual Evaluation of Board Performance and Performance of its Committees and of Directors:

Pursuant to the applicable provisions of the Act and the Listing Regulations, the Board has carried out an annual evaluation of its own performance, and that of the Directors as well as the evaluation of the working of its Committees.

The NRC has defined the evaluation criteria, procedure and time schedule for the Performance Evaluation process for the Board, its Committees and Directors.

The Board's functioning was evaluated on various aspects, including inter alia structure of the Board, including qualifications, experience and competence of Directors, diversity in Board and process of appointment; Meetings of the Board, including regularity and frequency, agenda, discussion and dissent, recording of minutes and dissemination of information; functions of the Board, including strategy and performance evaluation, corporate culture and values, governance and compliance, evaluation of risks, grievance redressed for investors, stakeholder value and responsibility, conflict of interest, review of Board evaluation and facilitating Independent Directors to perform their role effectively; evaluation of management's performance and feedback, independence of management from the Board, access of Board and management to each other, succession plan and professional development; degree of fulfillment of key responsibilities, establishment and delineation of responsibilities to Committees, effectiveness of Board processes, information and functioning and quality of relationship between the Board and management.

Directors were evaluated on aspects such as qualifications, prior experience, knowledge and competence, fulfillment of functions, ability to function as a team, initiative, availability and attendance, commitment, contribution, integrity, independence and guidance/ support to management outside Board/ Committee Meetings. In addition, the Chairman was also evaluated on key aspects of his role, including effectiveness of leadership and ability to steer meetings, impartiality, ability to keep shareholders' interests in mind and effectiveness as Chairman.

Areas on which the Committees of the Board were assessed included mandate and composition; effectiveness of the Committee; structure of the Committee; regularity and frequency of meetings, agenda, discussion and dissent, recording of minutes and dissemination of information; independence of the Committee from the Board; contribution to decisions of the Board; effectiveness of meetings and quality of relationship of the Committee with the Board and management.

The performance evaluation of the Independent Directors was carried out by the entire Board, excluding the Director being evaluated. The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors, who also reviewed the performance of the Board as a whole. The NRC also reviewed the performance of the Board, its Committees and of the Directors.

The Chairman of the Board provided feedback to the Directors on an individual basis, as appropriate. Significant highlights, learning and action points with respect to the evaluation were presented to the Board.

CORPORATE GOVERNANCE

A separate report on Corporate Governance containing General Shareholder's information, along with the Certificate from Practicing Company Secretary regarding compliance of conditions of Corporate Governance as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed as a part of this Report.

COMPLIANCE CERTIFICATE FROM PRACTICING COMPANY SECRETARY ON COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

A compliance certificate from either the auditors or practicing company secretaries regarding compliance of conditions of corporate governance is annexed as a part of this report as per Regulation 34 read with Para E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

BOARD MEETINGS

During the year under review, 8 (Eight) Board Meetings were held, the details of which forms part of Corporate Governance Report.

AUDIT COMMITTEE

Your Company has an Audit Committee to meet the requirements of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Details of the Audit Committee are given under the Corporate Governance Report. There are no recommendations of the Audit Committee which were not accepted by the Board.

NOMINATION AND REMUNERATION COMMITTEE

Your Company has in place a duly constituted Nomination and Remuneration Committee to meet the requirements of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Details of the Nomination and Remuneration Committee are given under the Corporate Governance Report.

The Board has framed (i) Policy on Board Diversity; and (ii) Nomination & Remuneration Policy which lays down a framework in relation to the remuneration of Directors, Key Managerial Personnel and Senior Management of the Company. This policy also lays down criteria for selection and appointment of Board Members. This Policy is placed on the website link of the Company https://www.fsl.co.in/statutory-disclosure.php.

SEPARATE MEETING OF INDEPENDENT DIRECTORS

During the year, all of Independent Directors convened a separate meeting without the presence of Non-Independent Directors and members of the management as per provisions of Clause VII of Schedule IV to the Companies Act, 2013. In that meeting of Independent Directors, performance of non-independent directors, Chairman and the Board as a whole were reviewed and evaluated.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors state that:

- **i.** In the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departure;
- **ii.** The Directors have selected such accounting policies and have applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for the year ended on that date;
- **iii.** The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- **iv.** The Directors have prepared the annual accounts on-going concern basis;
- **v.** The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- **vi.** The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

AUDITORS AND AUDITORS' REPORT

STATUTORY AUDITORS

M/s. Mahesh Yadav & Company, Chartered Accountants, were appointed as Statutory Auditors of your Company at 39th AGM held on September 12, 2023, for term of five consecutive years till the conclusion of 44th AGM to be held in the year 2027.

The Company has received a Certificate from M/s. Mahesh Yadav & Company, Chartered Accountants, confirming their eligibility to act as Auditors of the Company.

As required under Regulation 33 of the SEBI (LODR) Regulations, 2015, the Statutory Auditors have confirmed that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

During the year under report, there were no revisions in the financial statements of the Company. The observations in the Auditor's Report on Standalone Financial Statements are dealt within the notes to accounts at appropriate places and being self-explanatory, need no further comments.

INTERNAL AUDITORS

The Board on the recommendation of the Audit Committee has appointed M/s. S M P C & Associates as the Internal Auditors of the Company for the Financial Year 2025-26.

COST AUDITORS

Maintenance of cost records and requirement of Cost Audit as per prescribed under provision of Section 148(1) of the Companies Act, 2013, are not applicable for the business activity carried out by the Company.

SECRETARIAL AUDITORS

The Secretarial Audit Report for the financial year ended March 31, 2026 is enclosed and forms part of this report. There is no secretarial audit qualification for the year under review.

The Board has approved appointment of M/s Kumar Rajesh & Associates, Company Secretaries, as Secretarial Auditors to carry out the Secretarial Audit of the Company for the financial year 2025-26.

REPORTING OF FRAUD BY AUDITORS

During the year under review, the Statutory Auditors, Internal Auditors and Secretarial Auditors of the Company have not reported any frauds to the Audit Committee or to the Board of Directors under Section 143(12) of the Companies Act, 2013, including rules made thereunder.

MANAGEMENT DISCUSSION AND ANALYSIS (MDA)

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, MDA is annexed which forms part of this Report.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Secretarial Audit Report confirms that the Company has complied with applicable Secretarial Standards.

ANNUAL RETURN

Pursuant to Section 92(3) and Section 134(3) (a) of the Companies Act, 2013, the Annual Return of the Company as on March 31, 2026 is available on the website link of the Company at www.fsl.co.in.

BOARD POLICIES

Vigil Mechanism

Pursuant to the provision of Section 177(9) of the Companies Act, 2013 and Regulation 22 of SEBI Listing Regulations the Company has adopted a Whistle Blower Policy, to provide a formal vigil mechanism to the Directors and employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy. The Policy provides for adequate safeguards against victimization of employees who avail of the mechanism and also provides for direct access to the Chairperson of the Audit Committee. It is affirmed that no personnel of the Company has been denied access to the Audit Committee. The Whistle Blower Policy is available on the website of your Company viz., www.fsl.co.in.

Remuneration Policy

The Board has on the recommendation of nomination & remuneration committee framed a policy for selection and appointment of directors, senior management, their remuneration and other matters, as required under sub-section (3) of Section 178 of the Companies act 2013, is available on our website at https://www.fsl.co.in/statutory-disclosure.php.

Risk Management Policy

The main identified risks at the Company are legal & regulatory risk. Your company has established a comprehensive risk management policy to ensure that risk to the Company's continued existence as a going concern and to its development are identified and addressed on timely basis. Risk management strategy as approved by the board of directors is implemented by the company management. The Risk Management Policy is available on the website of your Company at https://www.fsl.co.in/statutory-disclosure.php.

RELATED PARTY TRANSACTION

All contracts/arrangements/ transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on arm's length basis and prior approval of the Audit Committee was sought for entering into related party transactions. The details are provided in Form AOC-2 which is annexed and forms part of this Report. As required by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a return has been filed with BSE. Please also refer Note-27 to the Standalone Financial Statements for related party disclosures.

The Board has formulated and adopted a Related Party Transactions Policy for the purpose of identification, monitoring and reporting related party transactions. The policy is available on Company's website at https://www.fsl.co.in/statutory-disclosure.php.

MATERIAL CHANGES, IF ANY

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial relate and the date of this report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURT/ TRIBUNALS

No Significant and material orders were passed by the regulators or courts or tribunals during the financial year 2025-26 impacting the going concern status and company operations in future.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace and has in place an Internal.

Complaint Committee to redress the complaints and circumstances regarding the behavior of sexual harassment at workplace. The Policy for the same is framed for the benefit of its employees. There were no complaints received from any employee during the year under review.

Details of the total reported and closed cases pertaining to incidents under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are as follows:

- Number of cases reported during the year: Nil
- Number of cases closed during the year: Nil
- Numbers of cases open as on March 31, 2026: Nil

PARTICULARS OF EMPLOYEE AND RELATED DISCLOSURE

The applicable information required pursuant to Section 197 of the Companies Act 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees are as under:

i. Ratio of remuneration of each director to the median employee’s is **9.1:1**

No Director except Mr. Mandeep Sandhu receives any remuneration from the Company.

ii. Percentage increase in remuneration of each director, CFO, CEO, CS or Manager, if any in the Financial Year: 0%

iii. The percentage increase in the median remuneration of employees in the Financial Year: 0%

iv. The total number of permanent employees on the rolls of company as on March 31, 2026: 3

v. The remuneration paid to Chairman & Managing director as per Schedule V of the Companies Act 2013 and as per remuneration policy of the Company.

vi. Employed throughout the year and were in receipt of remuneration not less than Rs. One Crore and Two Lacs – NIL

vii. Employed for a part of year and were in receipt of remuneration not less than Rs. Eight Lacs and Fifty Thousand per month – NIL

PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

During the year under review, the Company has not given any loans, guarantees or investments made covered under the provisions of section 186 of the Companies Act, 2013.

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

Particulars relating to conservation of energy and technology absorption stipulated in the Companies (Accounts), 2014 are not applicable to the Company. The Company does not have any foreign exchange earnings and expenditure.

LISTING

The Equity shares of the Company are listed at Bombay Stock Exchange. The Annual Listing Fees have been paid for the Financial Year 2025-26.

CORPORATE SOCIAL RESPONSIBILITY

During the year under review, Section 135 of the Companies Act, 2013 is not applicable to the Company.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Directors had laid down internal financial controls to be followed by the Company and such policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, 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. The Audit Committee evaluates the internal financial control system periodically.

CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, there was no application filed by or against the Company for corporate insolvency process under IBC before the NCLT.

ONE-TIME SETTLEMENT WITH ANY BANK OR FINANCIAL INSTITUTION

There was no instance of one-time settlement with any Bank or Financial Institution.

INVESTOR RELATIONS

Your Company always endeavors to keep the time of response to shareholders request / grievance at the minimum. Priority is accorded to address all the issues raised by the shareholders and provide them a satisfactory reply at the earliest possible time. The Shareholders' Grievance Committee of the Board meets periodically and reviews the status of the Shareholders' Grievances. The shareholders of the Company continue to be traded in electronic forum and de-materialization exists with both the depositories viz., National Securities Depository Limited and Central Depository Services (India) Limited.

ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

On behalf of the Board of Directors of
Futuristic Solutions Limited

Mandeep Sandhu
Chairman & Managing Director
R-5, 3rd Floor, GK-1
New Delhi – 110048

Date: July 20, 2026
Place: New Delhi

Annexure To Directors' Report

FORM NO. AOC.2

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

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

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

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

S. No.	Particulars	Details
a)	Name(s) of the related party	Moral Holdings Limited
b)	Nature of relationship	Enterprise in which Directors of the Company having Significant influence
c)	Nature of contracts/arrangements/transactions	Rent paid
d)	Duration of contracts/arrangements/transactions	01.04.2026 to 31.03.2029
e)	Salient terms of the contracts or arrangements or transactions including the value, if any	As per Agreement
f)	Date(s) of approval by the Board, if any	29.04.2026
g)	Amount paid as advances, if any	-

For detailed RPT please refer note no 27 of annual financial statements.

On behalf of the Board of Directors of
Futuristic Solutions Limited

Mandeep Sandhu
Chairman & Managing Director
R-5, 3rd Floor, GK-1
New Delhi – 110048

Date: July 20, 2026
Place: New Delhi

Annexure To Directors' Report

Form No. MR-3

SECRETARIAL AUDIT REPORT

To

The Board of Directors
Futuristic Solutions Limited
M-50 M Block Market
G.K Part-1 Delhi – 110048

Sub.: Annual Secretarial Compliance Report for the Financial Year 2025-26

Dear Sir,

We have been engaged by **Futuristic Solutions Limited** (hereinafter referred to as the "Company") bearing CIN: L74899DL1983PLC016586 whose Equity Shares are listed on BSE Limited (BSE), to conduct an Audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated 8th February 2019 including recent update by SEBI on said Circular, and to issue the Annual Secretarial Compliance Report thereon.

It is the responsibility of the management of the Company records, devise proper systems to ensure Compliance with the provisions of all the applicable SEBI Regulations and Circulars/Guidelines issued thereunder from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify Compliance by the Company with the provisions of all applicable SEBI Regulations and Circulars/Guidelines issued from time to time and issue a Report thereon.

Our Audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner which involves such examinations and verifications considered and necessary and adequate for the said purpose. Annual Secretarial Compliance is attached herewith.

RAJESH KUMAR
Practicing Company Secretary
FCS No.: 13269, C. P. 14684
PRC No. 4618

Place: Delhi

Date: 23.05.2026

ANNUAL SECRETARIAL COMPLIANCE REPORT

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2026

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

The Members,

Futuristic Solutions Limited
M-50 M Block Market
G.K Part-1 Delhi – 110048

We have examined:

a) All the documents and records made available to us and explanations provided by the Company;

b) the filings/submissions made by the company to the Stock Exchanges;

c) Website of the Company;

d) Any other documents/filings, as may be relevant, which has been relied upon to prepare this Certificate.

For the financial year ended on March 31, 2026 in respect of Compliance with the provisions of:

1. The Securities and Exchange Board of India Act, 1992 ('SEBI Act') and the Regulations, Circular, Guidelines issued thereunder and;

2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under and the Regulations, Circular, Guidelines issued thereunder by the Securities & Exchange Board of India (SEBI);

The specific Regulations whose provisions and the Circulars/Guidelines issued thereunder have been examined, includes -

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

b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **Not Applicable for the period.**

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

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable for the Period.**

e) The Securities and Exchange Board of India (Share Based Employees Benefits) Regulations, 2014; **Not Applicable for the period.**

f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not Applicable for the period.**

g) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **Not Applicable for the period.**

h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client;

i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **Not Applicable for the period**

j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

k) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable for the period**

and circulars/ guidelines issued thereunder and based on the above examination, we hereby report that, during the Review Period:

a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

- **Refer Annexure "A" annexed to the Report**

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

- **Refer Annexure "B" annexed to the Report**

I further report that –

- The Company has complied with the requirements of Structural Digital Data Base in terms of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited dated March 16, 2023.
- There was no event of appointment/ re-appointment/ resignation of Statutory Auditors of the Listed Entity during the review period and the Listed Entity has not modified the terms of appointment of its existing Auditor. In this regard, I report that the Listed Entity has complied with Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019.

Further to the matter and as advised in the BSE Notice No. 20230329-21 dated 29th March 2023 as well as BSE Notice No. 20230410-41 dated 10th April 2023, following are the additional information which is the parts of ongoing Annual Secretarial Audit Report –

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	Not Any
2.	**Adoption and timely updation of the Policies**: All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/ circulars/guidelines issued by SEBI	Yes Yes	Not Any Not Any
3.	**Maintenance and disclosures on Website:** • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes Yes Yes	Not Any Not Any Not Any

4.	**Disqualification of Director:** None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	Not Any
5.	**To examine details related to Subsidiaries of listed entities:** **a)** Identification of material subsidiary companies **b)** Requirements with respect to disclosure of material as well as other subsidiaries	N.A.	The Company does not have any Subsidiary
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	Not Any
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	Not Any
8.	**Related Party Transactions:** **a)** The listed entity has obtained prior approval of Audit Committee for all Related party transactions **b)** In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/ rejected by the Audit committee	Yes No such Case	Not Any Not Any
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Not Any
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Not Any
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	Yes	Not Any
12.	**Additional Non-compliances, if any:** No any additional non-compliance observed for all SEBI regulation/ circular/ guidance note etc.	No	Penalty Imposed by the SEBI for non-filling return within time.

RAJESH KUMAR
Practicing Company Secretary
FCS No.: 13269, C. P. 14684
PRC No. 4618

Place: Delhi

Date: 23.05.2026

ANNEXURE TO DIRECTORS' REPORT

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

OVERVIEW

Futuristic Solutions Limited is engaged in the process of dispute resolutions and deals in debts/ claims/arbitration. Its main business is to provide futuristic solutions of arbitration cases, recovery of disputed debts, purchase, sale, discounting and dealing in actionable claims, disputed debts, recoverable debts etc.

This Management Discussion & Analysis Report presents the key performance highlights of the year 2025-26 pertaining to the Company's business. This review should be read in conjunction with the Integrated Report presented in the earlier sections of this Annual Report, the Company's financial statements, the schedules and notes thereto and the other information included elsewhere in this Annual Report. The Company's financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS), complying with the requirements of the Company's Act 2013 and the guidelines issued by Securities and Exchange Board of India (SEBI).

OPPORTUNITIES AND THREATS

The growth of the Company is subject to opportunities and threats as are applicable to the industry from time to time. The Company has risk management policy in place for risk assessment and treatment of the same.

Growth of the Company's asset book, quality of assets and ability to raise funds depend significantly on the economy. The performance of capital market in India has a direct correlation with the prospect of economic growth and political stability. With the Indian growth declining in the past year or two, the level of confidence of corporate has gone down which in turn has an impact on their expansion plans with the result that investment activity is at one of its lowest. Lack of determined action from Government to jump-start investment cycle and carry on the reforms may continue to affect the financial services sector. Despite great opportunities, there are significant factors presenting threats to our businesses:-

- Uncertainty of political situation in the country leading to concerns of diffused focus on growth and reforms;
- Slowing economy, tight monetary policy and continued high inflation leading to decelerating investment demand;
- Regulatory changes across the world impacting the landscape of business;

The likely increase in capital mobilization from the primary market, increase in resource mobilization by mutual funds and phenomenal growth in secondary market volumes provide significant business opportunities for the Company.

RISK AND CONCERN

The Company is mainly exposed to market risk (including liquidity risk), interest risk and credit risk. While risk is an inherent aspect of any business, the Company is conscious of the need to have an effective monitoring mechanism and has put in place appropriate measures for its mitigation including business portfolio risk, financial risk, legal risk and internal process risk.

FINANCIAL PERFORMANCE

Particulars	For the year ended on 31.03.2026	For the year ended on 31.03.2025
Revenue from Operation	652.42	19.86
Other Income	49.90	56.91
Profit before Finance Cost	111.47	(4.78)
Profit before tax	108.59	(5.57)
Tax	30.19	0.52
Profit after Tax	**78.41**	**(6.09)**

INTERNAL CONTROL SYSTEM

The Company has a sound internal control system. All transactions are subject to proper scrutiny. The Management takes immediate corrective action wherever it is being pointed out to help streamline the internal control process. The management shall ensure the effectiveness of the working of such policy.

HUMAN RESOURCES

The Company enjoys cordial relations with its work force across all categories.

KEY FINANCIAL RATIOS.

Particulars	2025-26	2024-25	
Debtors Turnover	0	0	
Inventory Turnover Ratio	0	0	
Interest Coverage Ratio	0	0	
Current Ratio	4.63	18.34	
Debt-Equity Ratio	0	0	
Operating Profit Margin	0	0	
Net Profit Margin	1664.45	(2802.21)	
Return on Net Profit	0	0	
Earning per share	0.75	(0.06)	

CAUTIONARY STATEMENT

Statement made herein describing the Company's expectations are "forward looking statement." The actual results may differ from those expected or predicted since the Company's operations are influenced by many external factors which are beyond the control of the Company. Prime factors that may make difference to the Company's performance include market conditions, economic conditions, Government regulations and Tax Laws, Political situation etc. over which the Company does not have any direct control.

On behalf of the Board of Directors of
Futuristic Solutions Limited

Mandeep Sandhu
Chairman & Managing Director
R-5, 3rd Floor, GK-1
New Delhi – 110048

Date: July 20, 2026
Place: New Delhi

ANNEXURE TO DIRECTORS' REPORT

CORPORATE GOVERNANCE REPORT

Pursuant to Regulation 34 read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Report on Corporate Governance is as follows:

Corporate Governance is essentially a system by which Companies are governed and controlled by the management under the direction and supervision of the Board in the best interest of all stakeholders. It is not mere compliance of laws, rules and regulations, but also the application of best management practices and adherence to the highest ethical principles in all its dealings, to achieve the objects of the Company, enhance stakeholder value and discharge its social responsibility. Above all, it is a way of life, rather than merely a legal compulsion.

Your Company's philosophy on the Code of Governance is based on the belief that effective Corporate Governance practices constitute a strong foundation on which successful commercial enterprises are built to last. Good Corporate Governance is indispensable to resilient and vibrant capital markets and is, therefore, an important instrument of investor protection. Your Company lays great emphasis on a corporate culture of conscience, integrity, fairness, transparency, accountability and responsibility for efficient and ethical conduct of its business.

Company has a strong legacy of fair, transparent and ethical governance practices. Your Company is in compliance with the requirements of Corporate Governance stipulated in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

Board of Directors

The Company's Board comprises of adequate mix of Independent and Non-Independent Directors as well as Executive and Non-Executive Directors.

The Company's board members have diverse areas of knowledge and expertise, which is necessary in providing as independent and objective view on business issues and assess them from the stand point of the stakeholders of the Company.

Composition of Board of Directors

The Board of directors comprises of six directors as on March 31, 2026, 05 being Non-Executive (out of which 03 are Independent Director) and one Executive Managing Director.

Since the Company has Executive Director / Promoter chairman, the Board composition meets the stipulated requirement of at least one-half of the Board comprising Independent Directors who have no professional / business relationship with the Company. The Non-Executive Directors are drawn from amongst persons with experience in business, industry and finance. The Board of Directors has the ideal composition with more than half the directors being non-executive directors.

Composition of Directorship

The Company's policy is to maintain optimum combination of Executive and Non-Executive Directors. The Constitution of the Board as on March 31, 2026:

Promoter Director	Non-Executive / Non-Promoter Director	Independent Director
Mr. Mandeep Sandhu *Promoter / Executive* Sangeeta Sandhu *Promoter / Non-Executive*	Deepika Singh	Sunil Gupta Abhishek Kaushal Aakriti Kaur Malhotra

The Board periodically reviews the Compliance report pertaining to all laws applicable to the Company, prepared by the Company as well as steps taken by the Company to rectify instance of non-compliances.

Number of Board Meetings and dates on which held

During the year under review, 8 (Eight) Board meetings were held.

The Board members are given appropriate documents and information in advance of each board meeting.

S.No.	Financial Year	Meeting Date
1	2025-26	23-05-2025
2	2025-26	11-08-2025
3	2025-26	03-09-2025
4	2025-06	13-10-2025
5	2025-26	25-10-2025
6	2025-26	13-11-2025
7	2025-26	09-01-2026
8	2025-26	10-02-2026

Attendance of Directors at the meeting of the board of directors and the last Annual General meeting

The attendance record of all directors on the Board and the last AGM is as under:

Name of Director	AGM held on 26.09.2025	Number of Board Meetings	
		Held	Attended
Mandeep Sandhu	Yes	8	8
Sangeeta Sandhu	Yes	8	8
Deepika Singh	Yes	8	8
Abhishek Kaushal	Yes	6	6
Aakriti Kaur Malhotra	Yes	6	6
Sunil Gupta	No	8	8
Anupam Dev (Since resigned)	-	8	2
Sanjiv Kumar Taneja (Since Resigned)	-	8	2

Details of Other Directorships/Committee Memberships

Details of Directors, category of Directors, No. of other Directorship/Committee membership held by them as on March 31, 2026 are given below:

Name of Director	Designation	Category	No of Directorship held in other Companies		No of Committee Membership held in other Companies
			Public	Private	
Mandeep Sandhu	Chairman/ Managing Director	Promoter/Executive	3	3	Nil
Sangeeta Sandhu	Director	Promoter/Non-Executive/ Non-Independent	3	2	Nil
Deepika Singh	Director	Non-Executive/Non-Independent	-	-	Nil
Abhishek Kaushal	Director	Non-Executive/ Independent	1	1	Nil
Aakriti Kaur Malhotra	Director	Non-Executive/ Independent	-	-	Nil
Mr. Sanjay Kumar Taneja	Director	Non-Executive/ Independent	-	-	Nil

Notes:

a) None of the directors of the Company holds office of director at any point of time in more than ten (10) public companies including seven (7) listed companies.

b) None of the directors of the Company is a member in more than ten (10) committees or a chairperson of more than five (5) committees across all the companies in which he is a director.

c) None of the whole time directors of the Company is serving as an independent director in more than three listed companies.

d) None of the independent directors of the Company is serving as an independent director in more than seven (7) listed companies.

e) None of the Director of the Company are related to each other except Mr. Mandeep Sandhu and Ms. Sangeeta Sandhu.

f) The Non-Executive Directors did not have any material pecuniary relationship or transactions with the Company.

Committees of the Company

(a) Audit Committee

The Audit Committee of the Company is constituted in line with the provisions of Section 177 of the Companies Act, 2013 read with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee of the Company consist three directors. All the directors have good knowledge of finance, accounts as well as company law. The Chairman of the Committee is Mr. Sunil Gupta. The other members of the committee are Mr. Abhishek Kaushal and Mrs. Akriti Kaur Malhotra. The Composition, quorum, power, role and scope of the Audit Committee is in accordance with Section 177 of the Companies Act, 2013 and provisions of Regulation 18 of the Listing Regulations which include amongst others:

- Reviewing of financial reporting system, internal controls system, discussion on financial results and interaction with auditors;
- Recommendation for the appointment of Auditors and their remuneration;
- Reviewing of internal audit reports and significant related party transactions; and

- Reviewing the function of Vigil Mechanism/Whistle Blower Policy. The composition and attendance of the Audit Committee is as under:

Name of the Member	Designation	No. of meetings held	No. of meetings attended
Sanjiv Kumar Taneja (Resigned)	Chairman	6	2
Sunil Gupta	Chairman	6	6
Anupam Dev (Resigned)	Member	6	2
Abhishek Kaushal	Member	6	4
Akriti Kaur Malhotra	Member	6	4

During the year under review, the Committee met 6 times as follows:

S.No.	Financial Year	Meeting Date
1.	2025-26	23-05-2025
2.	2025-26	11-08-2025
3.	2025-26	25-10-2025
4.	2025-26	13-11-2025
5.	2025-26	09-01-2026
6.	2025-26	10-02-2026

(b) Nomination & Remuneration Committee

The Nomination & Remuneration committee comprise of three directors, viz, Mr. Sunil Gupta as Chairman and Mr. Abhishek Kaushal & Mrs. Aakriti Kaur Malhotra as other members.

The terms of reference of the Committee are in line with the requirements of the Companies Act, 2013 and Regulation 19 read with Part D of Schedule II to the SEBI LODR.

The terms of reference of the Committee are broadly as under:

- Recommend to the Board a policy relating to the remuneration for the Directors, Key Managerial Personnel and Senior Management;
- Fixation of salary, perquisites etc. of all Executive Directors of the Company at the time of their appointment/re-appointment;
- Deciding commission payable to Executive Directors and Non-Executive Directors;
- Formulate the criteria for determining qualification, positive attributes and independence of a Director;
- Identify persons who qualify to become Director and who may be appointed in Senior Management and recommend to the Board for their appointment;
- Formulate the criteria for effective evaluation of performance of Board, its committees and individual directors; and
- Devising a policy on diversity of the Board of Directors.

During the year under review, the Committee met 02 times as follows:

Financial Year	Meeting date
2025-26	25-10-2025
2025-26	09-01-2026

Attendance of the members at the meetings was as follows:

Name of the Member	Designation	No. of meetings held	No. of meetings attended
Sunil Gupta	Chairman	2	2
Abhishek Kaushal	Member	2	2
Akriti Kaur Malhotra	Member	2	2

Details of the remuneration to the Executive Director provided as per accounts for the year ended March 31, 2026 are given below:

Executive Director	Salary (In Rs.)	Commission (in Rs.)
Mandeep Sandhu	21,00,000	NIL

Details of the remuneration to the Non-Executive Director provided as per accounts for the year ended March 31, 2026 are given below:

Non-Executive Director	Sitting fees (In Rs.)	Commission (in Rs.)	Total (in Rs.)
Sangeeta Sandhu	NIL	NIL	NIL
Deepika Singh	NIL	NIL	NIL
Abhishek Kaushal	NIL	NIL	NIL
Akriti Kaur Malhotra	NIL	NIL	NIL
Sunil Gupta	NIL	NIL	NIL
Sanjiv Kumar Taneja	NIL	NIL	NIL
Anupam Dev	NIL	NIL	NIL

The Company has adopted a policy relating to the remuneration for Directors, Senior Management, Key Managerial Personnel and other Employees of the Company. The same is available on the website of the Company viz. www.fsl.co.in.

At present the Company has no stock option plans.

Performance Evaluation Criteria for the Board, its Committees and Individual Directors

The Committee has formulated evaluation criteria for Board, its Committees and Individual Directors which is broadly based on knowledge & expertise to perform the role, competency & professional experience, board engagement & time commitment and integrity & honesty.

(c) Stakeholders Relationship Committee

The Stakeholders Relationship Committee comprise of three directors, viz, Mr. Sunil Gupta as Chairman and Mr. Abhishek Kaushal & Mrs. Akriti Kaur Malhotra as other members.

The Committee has been constituted to specifically look into redressal of shareholders' grievance such as transfer, dividend, de-materialization related matters. The Committee has also been dealing the power to approve transfer / transmission, issue of new or duplicate certificates, sub-division of shares, split of shares and all matters related to shares.

During the year under review, the Committee met twice on 25/10/2025 and 10/02/2026. Attendance of the members at the meetings was as follows:

Name of the Member	Designation	No. of meetings held	No. of meetings attended
Sunil Gupta	Chairman	2	2
Abhishek Kaushal	Member	2	2
Akriti Kaur Malhotra	Member	2	2

Total number of letters and complaints received and replied to the satisfaction of shareholders during the year under review was NIL as on March 31, 2026 there are NIL complaints pending with the Company.

(d) Risk Management Committee

The provisions for constitution of Risk Management Committee under Regulation 21 of SEBI LODR are not applicable to the Company.

Number of Shares and Convertible Instruments Held by Non-Executive Directors

Sr.No.	Name of Non-executive Director	No. of shares
1	Sangeeta Sandhu	46,517
2	Deepika Singh	-
3	Anupam Dev (Resigned)	100
4	Sanjiv Kumar Taneja (Resigned)	-
5	Sunil Gupta	-
6	Abhishek Kaushal	-
7	Akriti Kaur Malhotra	-

There are no convertible instruments issued by the Company.

Separate Meetings of Independent Directors

As required by SEBI LODR, the Independent Directors held 01 meeting on 10/03/26. Attendance of the members at the meetings was as follows:

Name of the Member	Designation	No. of meetings attended
Sunil Gupta	Chairman	1
Abhishek Kaushal	Member	1
Akriti Kaur Malhotra	Member	1

The Independent Directors discussed / review the matters specified in Regulation 25 of SEBI LODR.

Familiarisation Programme

The Company follows familiarisation programmes through various reports/ codes/ policies for all the Directors. The details of familiarization programme have been posted on the website of the Company www.fsl.co.in.

Weblink- https://www.fsl.co.in/download.php?yourfile=downloads/appointment-of-independent-director/familiarization-programmes-imparted-to-independent-directors.pdf

DETAILS OF FAMILIARIZATION PROGRAMMES IMPARTED TO INDEPENDENT DIRECTORS

Number of programmes attended by Independent Directors (during the year and on a cumulative basis till date)	One Programme spanning over two days – 14th October, 2025 to 15th October, 2025
Number of hours spent by Independent Directors in such programmes (during the year and on cumulative basis till date)	06 (Six hours)

General Body Meetings

a. Details of last three AGM of the Company are given below:

Financial Year	Date of Meeting	Location	Time	No. of Special Resolution Passed
2024-25	September 26, 2025	Corporate Office of the Company	13:07 PM	3
2023-24	July 20, 2024	Corporate Office of the Company	11:30 AM	3
2022-23	June 26, 2023	Corporate Office of the Company	11:00 AM	-

b. During the financial year 2025-26, no resolution was passed by way of Postal Ballot.

c. At the forthcoming AGM, no resolution is to be passed through Postal Ballot.

Means of Communications

The quarterly, half yearly and annual financial results and quarterly shareholding pattern are updated on the Company's website at www.fsl.co.in. as per the requirements of SEBI (LODR) Regulations, 2015, as amended from time to time. The Company has also submitted all periodical

Compliance filings on BSE Corporate Compliance and Listing Centre (BSE Listing Centre).

The Company strongly believes that all Stakeholders should have access to complete information on different activities, performance and various initiatives. The quarterly, half yearly and annual financial results of the Company for the year 2025-26 were published in the leading newspapers Financial Express (English) and Jansatta (Hindi). The results were also made available on the Company's website www.fsl.co.in.

The Company has not displayed any official news released during the year under review except as required by the SEBI (LODR) Regulations, 2015 as mentioned above.

During the year under review, the Company has not made any presentations to Institutional investors or to the Analysts

General Shareholder Information

Annual general Meeting	43rd Annual General Meeting (AGM) of the Company is scheduled to be held on Thursday August 20, 2026, at 12:00 PM through Video Conferencing ('VC') / Other Audio-Visual Means ('OAVM') facility being provide by the Company pursuant to the MCA circulars and SEBI Circular.
Financial Year	The Company follows the financial year as prescribed under the Companies Act, 2013 that is period of 12 months starts from 1st day of April of a year and ending on the 31st day of March of the following year.
Name of Stock Exchanges and Listing Fees	**BSE Limited (BSE)** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001
	The annual listing fees for FY 2026-27 and FY 2025-26 have been paid to the above Stock Exchanges, as per the invoices raised by them.
Stock Code	Scrip Code: 534063 ISIN: INE241F01011 CIN: L74899DL1983PLC016586
Registrar & Share Transfer Agent	Beetal Financial & Computer Services (P) Ltd. Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Centre, Near Dada Harkushdas Mandir, New Delhi-110062
Share Transfer System	As per the Listing Regulations, shares cannot be transferred unless they are held in dematerialized mode. Shareholders who hold shares in physical form are advised to convert them into dematerialized mode to avoid the risk of losing shares, fraudulent transactions, and to receive better investor servicing. Only valid transmission or transposition cases that comply with the SEBI guidelines will be processed by the RTA of the Company. The RTA will process these cases only if they are technically found to be complete and in order. The Board has delegated the power to approve the transmission request to the Company Secretary of the Company. Shareholders are advice to refer the latest SEBI guidelines/circular issued for all the holder holding securities in listed companies in physical form from time to time and keep their KYC detail updated all the time to avoid freezing their folio as prescribed by SEBI.
Compliance Officer / Company Secretary	Mrs. Jagrati Rathi M-50, Second Floor, M-Block Market, Greater Kailash-1 New Delhi-110048 Phone: 011-41630436, 011-41634701
Depository System	Currently 99.936% of the Company share capital is held in dematerialized form. For any assistance in converting physical shares in electronic form, investor may approach Beetal Financial & Computer Services (P) Ltd or Mrs. Jagrati Rathi, Company Secretary
Bank details for Electronic Shareholding	Members are requested to notify their Depository Participant (DP) about the changes in bank details. Members are requested to furnish complete details of their bank account, including the MICR codes of their bank.
Furnish copies of Permanent Account Number (PAN)	The members are requested to furnish their PAN which will help us to strengthen compliance with KYC norms and provisions of prevention of Money Laundering Act, 2002 For transfer of shares in physical form, SEBI has made it mandatory to the transferee to submit a copy of PAN card to the Company.

Investor complaint to be addressed to	Beetal Financial & Computer Services (P) Ltd., RTA or Mrs. Jagrati Rathi, Company Secretary
E-mail ID of Grievance Redressal Division	futuristicsolutionsltd@gmail.com
Payment of Depository Fees	Annual custody / Issuer fee for the year 2025-26 and 2026-27 has been paid by the Company to CDSL& NSDL.
Outstanding Warrants GDRs/ADRs, and Convertible Bonds, Conversion date and likely impact on equity	Not Applicable
Plant Locations	Not Applicable
Credit Rating	The Company has not taken credit rating from any Credit Rating Agency.

Market Price Data: Monthly high and low of the equity shares of the Company trading volume is as follows from April 2025 to March 2026.

S. No.	Month	High Price	Low Price	Volume
1	April 2025	66.90	53.55	134
2	May 2025	64.50	50.90	152
3	June 2025	60.57	51.02	199
4	July 2025	58.88	47.53	145
5	August 2025	56.85	44.50	248
6	September 2025	54.79	44.00	174
7	October 2025	61.95	45.01	229
8	November 2025	56.55	45.50	177
9	December 2025	53.99	44.50	98
10	January 2026	53.89	40.32	218
11	February 2026	48.24	36.90	154
12	March 2026	49.96	36.15	104

Distribution of shareholding as on March 31, 2026

Shareholding of Nominal value (In Rs.)	Number of shareholders	% of shareholders	Number of shares	Share Amount	% of shareholding
Up to 5000	891	93.396	42102	10	0.4020
5001-10000	32	3.354	23253	10	0.2220
10001-20000	19	1.992	26231	10	0.2505
20001-30000	3	0.314	8138	10	0.0777
30001-40000	1	0.105	3079	10	0.0294
40001-50000	1	0.105	4200	10	0.0401
50001-100000	2	0.210	13458	10	0.1285
100001 and Above	5	0.524	10352986	10	98.8498
Total	**954**	**100.00**	**10473447**	**104734470**	**100.0051al**

Shareholding Pattern as on March 31, 2026

Shareholders category	Number of shares	Percentage
Promoter & Promoter group		
Individual / HUF	1945221	18.5729%
Bodies Corporate	5228445	49.9210%
Public Shareholding		
Institutions		
Non-Institutions		
Individual Shareholders holding nominal value upto Rs. 2 Lac	110785	1.06%
Individual Shareholders holding nominal value greater than Rs. 2 Lac	3179320	30.3560%
Any Other		
Other –Body Corporate	2514	0.024%
Other –Clearing Member	0	0.00%
NRI	966	0.009%
Other-Individual/HUF	4568	0.0436%
IEPF	1628	0.0155%
Total	**10473447**	**100.00**

Other Disclosures

(a) Basis of related party transactions

The particulars of transactions between Company and its related parties are as per the Indian Accounting Standard 24 prescribed by the Companies (Indian Accounting Standards) Rules, 2015 are disclosed in the Annual Accounts in Note No. 27 During the year, the Company had taken omnibus approval from Audit Committee for all the related party transactions. There were no transactions with related parties during the year, which were not in the normal course of business as well as not on an arm's length basis. The related party policy is available at Company's website at www.fsl.co.in.

(b) Whistle Blower Policy

The Company encourages an open door policy where employees have access to the Head of the business / function. In terms of Company's Code of Conduct, any instance of non-adherence to the code / any other observed unethical behavior are to be brought to the attention of the immediate reporting authority, who is required to report the same to the Compliance Officer of the Company or in exceptional circumstances to the Chairman of the Audit Committee.

(c) Mandatory and Non-Mandatory Compliance

The Company has complied with all mandatory requirements of the Listing agreement. Further, the Company has also complied with the non-mandatory requirement.

(d) Risk Management

The Company has a well-defined risk management framework in place. Further, it has established procedures to periodically place before the Board, the risk assessment and minimization procedures being followed, and the steps taken by it to mitigate these risks.

(e) Disclosure of Accounting Treatment

There have not been any significant changes in accounting policies during the year.

(f) Preferential Issue:

During the financial year 2025-26, no Preferential Issue was made.

(g) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Kindly refer to relevant disclosures in the Directors' Report which forms part of the Annual Report 2025-26.

(h) Compliance by the Company

There are no instances of non-compliance by the Company on any matters related to capital market, nor have any penalty/strictures been imposed by the Stock Exchanges or SEBI or any other statutory authority on any matter relating to capital market during the Financial Year ended on March 31, 2026.

(i) Code of Conduct

The Company has adopted a Code of Conduct for Directors and Senior Management of the Company, as required by Regulation 17(5) of the SEBI LODR. The Company has received confirmation from the Directors and Senior Management regarding compliance with the code for the year ended March 31, 2026. A Certificate from Managing Director to this effect is attached to this report under Regulation 26(3) of the SEBI LODR. The code has been displayed on the Company's website.

(j) Code of Conduct for Prevention of Insider Trading

As required by the provisions of SEBI (PIT) Regulations, 2015, the Company has adopted a Code of Conduct for prevention of Insider Trading. Company Secretary of the Company is the Compliance Officer. The Code of Conduct is applicable to all Directors and such identified employees of the Company as well as who are expected to have access to unpublished price sensitive information relating to the Company.

(k) Requirements of Corporate Governance

The Company has complied with Corporate Governance requirements as specified in Regulations 17 to 27 and Clause (b) to (i) of Regulation 46(2) of the Listing Regulations.

(l) CEO and CFO Certification

The Chairman and Managing Director and Chief Financial Officer of the Company give annual Compliance Certificate in accordance with Regulation 17(8) read with Part B of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchange(s). The annual Compliance Certificate given by Chairman and Managing Director and Chief Financial Officer is attached to this Report.

(m) Certification from Practicing Company Secretary

In accordance with the amended provisions of the SEBI (LODR) Regulations, 2015, the Company has received a certificate from M/s Kumar Rajesh & Associates, Practicing Company Secretaries to the effect that none of the directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as directors of the Company by the Ministry of Corporate Affairs or any other statutory authority. The same forms part of this report

On behalf of the Board of Directors of
Futuristic Solutions Limited

Mandeep Sandhu
Chairman & Managing Director
R-5, 3rd Floor, GK-1
New Delhi – 110048

Date: July 20, 2026
Place: New Delhi

DECLARATION OF COMPLIANCE WITH CODE OF CONDUCT OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT

This is to certify that the Board Members and the Senior Management personnel have affirmed compliance with the Code of Conduct for the financial year ended March 31, 2026 as provided under Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

On behalf of the Board of Directors of
Futuristic Solutions Limited

Mandeep Sandhu
Chairman & Managing Director
R-5, 3rd Floor, GK-1
New Delhi – 110048

Date: July 20, 2026
Place: New Delhi

CEO and CFO CERTIFICATION

(Pursuant to Regulation 17(8) of SEBI (LODR) Regulations, 2015)

The Board of Directors
Futuristic Solutions Limited
M- 50, 2nd Floor, Greater Kailash-I,
New Delhi- 110048

In terms of regulation 17(8) of SEBI (LODR) Regulations, 2015, Managing Director and Chief Financial officer of the Company has certified to the Board that:

A. We have reviewed financial statements and the Cash Flow Statement for the year and that to the best of our knowledge and belief:

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

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year are fraudulent, illegal or violative of the Company's code of conduct.

C. We accept responsibility for establishing and maintaining internal control for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and steps have been taken to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit committee that:

- There has not been any significant change in internal control over financial reporting during the year;
- There has not been any significant changes in accounting policies during the year requiring disclosure in the notes to the financial statements; and
- We are not aware of any instances during the year of significant fraud with involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting.

On behalf of the Board of Directors of
Futuristic Solutions Limited

Navneet Singh
Chief Financial Officer
R-5, 3rd Floor, GK-1
New Delhi -110048

Date: July 20, 2026

Place: New Delhi

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,

The Members of
Futuristic Solutions Limited
M- 50, 2nd Floor, Greater Kailash-I,
New Delhi- 110048

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Futuristic Solutions Limited having CIN No. L74899DL1983PLC016586 and having registered office at M- 50, 2nd Floor, Greater Kailash-I, New Delhi- 110048 (hereinafter referred to as 'the Company'), produced before me 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) Regulation 2015.

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

Sr. No.	Name of Director	DIN	Date of Appointment in the Company
1	MANDEEP SANDHU	00115301	01/09/1987
2	SANGEETA SANDHU	00115443	09/10/2000
3	ANUPAM DEV (RESIGNED)	00360850	05/08/2019
4	DEEPIKA SINGH	01948539	21/03/2020
5	SUNIL GUPTA	07930841	09/09/2017
6	SANJIV TANEJA KUMAR(RESIGNED)	07932219	09/09/2017
7	ABHISHEK KAUSHAL	07350014	03/09/2025
8	AKRITI KAUR MALHOTRA	11276786	03/09/2025

Ensuring the eligibility of, for the appointment / continuity of 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 Kumar Rajesh $ Associates
Company Secretaries
Sd/-
Rajesh Kumar
C.P. No. 14684
M. No. 20979

Dated: 23-05-2026
Place: New Delhi

CERTIFICATE ON COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE

To The Members of Futuristic Solutions Limited

We have examined the compliance conditions of corporate governance by Futuristic Solutions Limited for the Financial year ended March 31, 2026 as stipulated in Chapter IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 pursuant to the Listing Agreement of the said Company with stock exchanges.

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

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned Listing Agreement and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

For Kumar Rajesh $ Associates
Company Secretaries
Sd/-
Rajesh Kumar
C.P. No. 14684
M. No. 20979

Dated: 23-05-2025
Place: New Delhi

INDEPENDENT AUDITOR'S REPORT

To the Members of Futuristic Solutions Limited

Report on the Audit of Financial Statements Opinion

We have audited the accompanying Financial Statements of **Futuristic Solutions Limited ("the Company")** which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

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

Basis for Opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Financial Statements.

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

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditor's report thereon The Board's report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management & those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, change in equity & cash flows of the Company in accordance with the Indian Accounting Standards (Ind-AS) and accounting principles generally accepted in India, specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection & application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern & using the going concern basis of accounting unless management either intends to liquidate company or to cease operations, or has no realistic alternative but to do so. Board of directors is also responsible for overseeing company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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 of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

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

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

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

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

d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (IND AS) Rules 2015, as amended.

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

f) With respect to the adequacy of the Internal Financial Control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies

(Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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

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

iii) Dividend remaining Unpaid for Financial Year 2011-12 and 2012-13 has been transferred to Investor Education and Protection Fund Authority as per the provisions of Companies Act, 2013 whereas requisite compliance form is still to be filed with Ministry of Corporate Affairs.

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

b) The Management has represented, that, to the best of its knowledge and belief, no fund (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

(a) and (b) above, contain any material misstatement.

3. With respect to the other matter to be included in the auditor's Report in accordance with the requirements of section 197(16) of the Act:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid/ provided by the company to its directors during the year is in accordance with the provisions of section 197 of the act. the Company has paid or provided managerial remuneration to director of Rs 21 Lakhs during the year.

For Mahesh Yadav & Company
Chartered Accountants
Firm's Registration No. 036520N

Mahesh Yadav
Proprietor
Membership No. 548924

Dated: 29th April, 2026
Place: New Delhi
UDIN: 26548924GPBOQY3589

ANNEXURE A

TO THE INDEPENDENT AUDITOR'S REPORT

[Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the members of Futuristic Solution Limited on the financial statements for the year ended March 31st, 2026]

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

(i) (a) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment & relevant details of right to use assets. The company does not have any intangible assets;

(b) The company has a regular program of physical verification of its PPE by which all PPE are verified in a phased manner. in our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets. in our opinion, and according to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties (Other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) No proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

(ii) (a) The inventory contains Disputed Claims & Quoted/Unquoted Shares. Physical verification of claims is not required in normal operation of the company.

(b) The Company has not been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, from banks or financial institutions on the basis of security of current assets.

(iii) (a) Since the company's principal business is to give loans. Accordingly, the provision of clause. 3(iii)(a) of the order is not applicable to it.

(b) The company, being a non-Banking Financial company ('*NBFC'), registered under provisions of RBI act, 1934. in our opinion and according to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees, provided during the year are, prima facie, not prejudicial to the company's interest.

(c) The company, being a non-Banking Financial company ('BFC'), registered under provisions of RBI act, 1934 and rules made thereunder, in pursuance of its compliance with provisions of the said act/Rules, particularly, the income Recognition, asset classification and Provisioning norms, monitors repayments of principal and payment of interest by its customers as stipulated. in our opinion and according to the information and explanations given to us, in respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated and in cases where repayment of principal and payment of interest is not received as stipulated, the cognizance thereof is taken by the company in course of its periodic regulatory reporting. According to the information and explanation made available to us, reasonable steps are taken by the company for recovery thereof.

(d) The company, being a NBC, registered under provisions of RBI act, 1934 and rules made thereunder, in pursuance of its compliance with provisions of the said act/Rules, particularly, the income Recognition, asset classification and Provisioning norms, monitors and report total amount overdue including principal and/or payment of interest by its customers for more than 90 days. In cases where repayment of principal and payment of interest is not received as stipulated, the cognizance thereof is taken by the company in course of its periodic regulatory reporting. According to the information and explanation made available to us, reasonable steps are taken by the company for recovery thereof.

(e) Since the company's principal business is to give loans. Accordingly, the provision of clause 3(iii)(e) of the order is not applicable to it.

(f) Based on our audit procedures, according to the information and explanation made available to us, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

(iv) According to the information and explanation given to us in respect of loans, investments, guarantees and securities, the Company has complied with the provisions of Section 185 and 186 of the Act.

(v) In our opinion and according to the information and explanations given to us, the company being a non-banking financial company registered with the Reserve Bank of India, the provisions of sections 73 to 76 or any other relevant provisions of the act and the companies (acceptance of deposits) Rules, 2014, as amended, with regard to the deposits accepted are not applicable to the company. We are informed by the Management that no order has been passed by the company law Board, national company law tribunal or Reserve Bank of India or any court or any other tribunal on the company in respect of the aforesaid deposits.

(vi) The Central Government of India has not specified the maintenance of cost records under subsection (1) of Section 148 of the Act for any of the products of the Company. Accordingly, the provision of clause 3(vi) of the order is not applicable to the company.

(vii) (a) The company is regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and however, there have been slight delay in few cases / delays in deposit have not been serious.

(b) According to the information and explanation given to us, there are no dues with respect to income tax, sales tax, service tax, value added tax, customs duty, excise duty, which have not been deposited on account of any dispute except the TDS demands of Rs 3,08,860 appearing on traces portal, year wise details of which are:

Nature of Statue	Nature of Dues	Amount	Pertains to Period
Income Tax Act, 1961	TDS Demands	252,120	FY 2007-08
Income Tax Act, 1961	TDS Demands	420	FY 2008-09
Income Tax Act, 1961	TDS Demands	320	FY 2012-13
Income Tax Act, 1961	TDS Demands	340	FY 2014-15
Income Tax Act, 1961	TDS Demands	54,290	FY 2018-19
Income Tax Act, 1961	TDS Demands	20	FY 2021-22
Income Tax Act, 1961	TDS Demands	1,350	FY 2024-25
	Total	3,08,860	

(viii) No amount has been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings to financial institutions, banks, government and dues to debenture holders or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority or any other lender.

(c) Company not taken any term loan during the year accordingly, the provision of clause 3(ix)(c) of the order is not applicable to it.

(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 no funds raised on short-term basis have been used for long-term purposes by the company.

(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its associate. The company does not have any subsidiaries or joint ventures.

(x) (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 has not raised any moneys raised by way of further public offer during the current financial 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 made preferential allotment of equity shares during the year. Accordingly, the provision of this clause of the order is not applicable to it.

(xi) (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or any fraud on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such instance by the management.

(b) In our opinion and according to the information and explanations given to us, no report under sub-section (12) of section 143 of the act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of companies (audit and auditors) Rules, 2014 with the central Government.

(c) According to the information and explanations given to us, there were no whistle blower complaints received during the year by the company.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

(xiii) According to the information and explanation given to us, all transactions entered into by the Company with the related parties are in compliance with Sections 177 and 188 of Act, where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) (a) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered, during the course of our audit, the reports of the internal auditors) for the period under audit, issued to the company during the year till date, in determining the nature, timing and extent of our audit procedures in accordance with the guidance provided in SA 610“using the work of internal auditors.

(xv) According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors. accordingly, paragraph 3(x) of the order is not applicable to the company and hence provisions of section 192 of the act, 2013 are not applicable to the company.

(xvi) (a) The company is required to be registered under Section 45-ia of the Reserve Bank of India act, 1934 and the company has obtained the required registration.

(b) According to the information and explanations given to us, the company has not conducted any non-Banking Financial or Housing Finance activities without obtaining a valid COR from the Reserve Bank of India as per the Reserve Bank of India act, 1934.

(c) According to the information and explanations given to us, the company is not a core investment company (‘CIC’) as defined under the Regulations by the Reserve Bank of India.

(xvii) The Company has not incurred cash losses in the Financial Year and in the immediately preceding financial year.

(xviii) Since there is no joint auditor in the company. Accordingly, the provision of this clause of the order is not applicable to it. Further Auditor did not resign during the financial year resignation of the statutory auditors during the year.

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

(xx) (a) There were no ongoing projects of which the company has to transferred unspent amount to a Fund specified in Schedule VI to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.

(b) According to the information and explanations given to us and based on our examination of the records of the company, there is no amount which is remaining unspent under sub section 5 of section 135 of the act pursuant to any ongoing CSR project.

(xx) There have not been any qualifications or adverse remarks in the Companies (Auditor’s Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For Mahesh Yadav & Company
Chartered Accountants
Firm’s Registration No. 036520N

Mahesh Yadav
Proprietor
Membership No. 548924

Dated: 29th April, 2026
Place: New Delhi
UDIN: 26548924GPBOQY3589

ANNEXURE B

INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the members of Futuristic Solutions Limited on the financial statements for the year ended 31st March, 2026)

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') to the members Futuristic Solutions Limited

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, 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 ICAI.

For MAHESH YADAV & COMPANY
Chartered Accountants
Firm's Registration No. 036520N

Mahesh Yadav
Proprietor
Membership No. 548924

Dated: 29th April, 2026
Place: New Delhi
UDIN: 26548924GPBOQY3589

Balance Sheet as at March 31, 2026

(Amount in Rs. lakhs)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
Assets			
Financial Assets			
Cash and cash equivalents	1	878.57	674.82
Bank Balance other than above	2	0.38	0.38
Trade Receivables	3	-	-
Loans	4	81.52	82.15
Investments	5	105.24	105.24
Other Financial assets	6	7.09	7.09
Total of Financial Assets		**1,072.81**	**869.68**
Non-financial Assets			
Inventories	7	703.57	468.29
Current tax assets (Net)	8	4.58	4.97
Deferred tax Assets	9	1.96	2.71
Property, Plant and Equipment	10	2.86	1.93
Other non-financial assets	11	178.44	241.43
Total of Non-Financial Assets		**891.41**	**719.32**
TOTAL ASSETS		**1,964.22**	**1,589.00**
LIABILITIES AND EQUITY			
Financial Liabilities			
Borrowings (Other than Debt Securities)	12	-	49.39
Other financial liabilities	13	329.16	11.07
Total of Financial Liabilities		**329.16**	**60.45**
Non-Financial Liabilities			
Current tax liabilities (Net)	14	29.43	-
Provision	15	0.70	2.02
Other non-financial liabilities	16	-	-
Total of Non-Financial Liabilities		**30.13**	**2.02**
EQUITY			
Equity Share capital	17	1,047.34	1,047.34
Other Equity	18	557.59	479.18
Total of Equity		**1,604.93**	**1,526.53**
TOTAL LIABILITIES AND EQUITY		**1,964.22**	**1,589.00**

The accompanying notes form an integral part of the Financial Statements

As per our report of even date attached
For **MAHESH YADAV & CO.**
Chartered Accountants
Firm's Registration No. 036520N

For and on behalf of Board of Directors of
FUTURISTIC SOLUTIONS LIMITED

MAHESH YADAV
Proprietor
Membership No. 548924
UDIN: 26548924GPBOQY3589
Place: New Delhi
Date: 29th April 2026

MANDEEP SANDHU
(MANAGING DIRECTOR)
DIN : 00115301

SANGEETA SANDHU
(DIRECTOR)
DIN : 00115443

NAVNEET SINGH
(CHIEF FINANCIAL OFFICER)

JAGRATI RATHI
(COMPANY SECRETARY)

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

(Amount in Rs. lakhs)

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I.	**Revenue from operations:**			
	Interest income		11.52	0.36
	Dividend income		-	-
	Realisation of claims		640.91	19.50
	Total Revenue from operations		**652.42**	**19.86**
II.	Other income	19	49.90	56.91
III.	**Total income (I+II)**		**702.33**	**76.77**
IV.	**Expenses:**			
	Finance cost	20	2.88	0.79
	Change in inventories	21	444.33	19.50
	Employee benefits expense	22	27.59	27.34
	Depreciation and amortisation expenses	10	0.37	0.45
	Other expenses	23	118.55	34.25
	Total Expenses		**593.73**	**82.34**
V.	**Profit/(loss) before tax**		**108.59**	**(5.57)**
VI.	Tax Expense:			
	(1) Current tax		29.43	-
	(2) Deferred tax charge / (credit)		0.75	0.33
	(3) Tax Adjustment of earlier years		0.01	0.19
	Tax Expense		**30.19**	**0.52**
VII.	**Profit / (Loss) for the period (V -VI)**		**78.41**	**(6.09)**
VIII.	**Other Comprehensive Income**			
A.	Items that will not be reclassified to profit and loss			
B.	Items that will be reclassified to profit and loss			
	Other Comprehensive Income (A + B)		**-**	**-**
IX.	**Total Comprehensive Income for the period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)**		**78.41**	**(6.09)**
X.	Earnings per equity share (Nominal value Rs. 10/- each)			
	(1) Basic (in Rs.)	25	0.75	-0.06
	(2) Diluted (in Rs.)	25	0.75	-0.06
Summary of significant accounting policies		A		
The accompanying notes form an integral part of the Financial Statements				

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As per our report of even date attached
For **MAHESH YADAV & CO.**
Chartered Accountants
Firm's Registration No. 036520N

For and on behalf of Board of Directors of
FUTURISTIC SOLUTIONS LIMITED

MAHESH YADAV
Proprietor
Membership No. 548924
UDIN: 26548924GPBOQY3589
Place: New Delhi
Date: 29th April 2026

MANDEEP SANDHU
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(CHIEF FINANCIAL OFFICER)

JAGRATI RATHI
(COMPANY SECRETARY)

Statement of Cash flows for the year ended March 31, 2026

(Amount in Rs. lakhs)

	Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
A.	**Cash Flows from operating activities**			
	Net Profit / (Loss) before Tax		108.59	(5.57)
	Adjustments :			
	Depreciation		0.37	0.45
	Interest income		45.84	49.66
	Income from Investment		2.41	
	Interest from Income tax refund		0.27	
	Dividend Received		0.05	0.04
	Profit from sale of fixed assets		-	1.64
	Reversal of provision for Standard Assets		1.32	-
	Finance Cost		2.88	0.79
	Operating profit before changes in assests and liabilities		**61.95**	**(55.65)**
	Changes in Assets and Liabilities			
	Decrease/(Increase) in Loans & Advances		0.63	(80.06)
	Decrease/(Increase) in Trade Receivables		-	182.75
	Decrease/(Increase) in Other assets		66.59	3.62
	Decrease/(Increase) in Inventory		(235.28)	19.50
	Increase/(Decrease) in Liabilities		318.09	6.69
	Cash Generated from Operating Activities		**211.98**	**76.85**
	Taxes Paid		0.65	(54.58)
	Net Cash Inflow/(Outflow) from Operating Activities		**212.63**	**22.27**
B	**Cash Flows from Investing Activities**			
	Sale of Fixed Assets		-	1.85
	Purchase of Fixed Assets		(1.31)	-
	Dividend Received		0.05	0.04
	Dividend Paid		-	(104.65)
	Purchase of Investments		(15.00)	(15.00)
	Sale of Investments		17.41	9.23
	Interest Received		45.84	49.66
	Net Cash Inflow/(Outflow) from Investing Activities		**47.00**	**(58.86)**
C	**Cash Flows from Financing Activities**			
	Receipt /(Repayment) of bank overdraft		(49.39)	49.39
	Interest Paid		(2.88)	(0.79)
	Payment of lease liability		(3.60)	(3.60)
	Net Cash Inflow/(Outflow) from Financing Activities		**(55.87)**	**44.99**
	Net Increase/(Decrease) In cash and Cash Equivalents		**203.76**	**8.40**
	Cash and Cash Equivalents at the beginning of the year		**675.20**	**666.80**
	Cash and Cash Equivalents at the end of the year		**878.96**	**675.20**
	Cash and Bank Balances Include:			
	(i) Balance with banks in current accounts		878.74	674.88
	(ii) Cash on hand		0.21	0.32
	Total		**878.96**	**675.20**

The accompanying notes form an integral part of the Financial Statements

As per our report of even date attached
For **MAHESH YADAV & CO.**
Chartered Accountants
Firm's Registration No. 036520N

For and on behalf of Board of Directors of
FUTURISTIC SOLUTIONS LIMITED

MAHESH YADAV
Proprietor
Membership No. 548924
UDIN: 26548924GPBOQY3589
Place: New Delhi
Date: 29th April 2026

MANDEEP SANDHU
(MANAGING DIRECTOR)
DIN : 00115301

SANGEETA SANDHU
(DIRECTOR)
DIN : 00115443

NAVNEET SINGH
(CHIEF FINANCIAL OFFICER)

JAGRATI RATHI
(COMPANY SECRETARY)

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

(Amount in Rs. lakhs)

A. Equity Share Capital						
Particulars			As at March 31, 2026		As at March 31, 2025	
			No. of Shares	Amount	No. of Shares	Amount
At the beginning of the reporting year			10,473,447	1,047.34	10,473,447	1,047.34
Add: Changes during the year			-	-	-	-
Outstanding at the end of the year			**10,473,447**	**1,047.34**	**10,473,447**	**1,047.34**
B. Other Equity						
Particulars					As at March 31, 2026	As at March 31, 2025
Retained Earnings:						
Outstanding at the beginning of the year					479.18	485.27
Net impact of Ind AS at the date of transition					-	-
Add:- Profit for the year as per Statement of Profit & Loss					78.41	-6.09
Less: Proposed Equity Dividend					-	104.73
				Total	**557.59**	**374.45**
Other Comprehensive Income that will not be reclassified to P&L:						
Outstanding at the beginning of the year						-
Re-measurement of Net Defined Benefit Plans during the year						
				Total	**-**	**-**
Outstanding at the end of the year					**557.59**	**374.45**
Summary of significant accounting policies				A		

The accompanying notes form an integral part of the Financial Statements
As per our report of even date attached

For and on behalf of Board of Directors of
FUTURISTIC SOLUTIONS LIMITED

For **MAHESH YADAV & CO.**
Chartered Accountants
Firm's Registration No. 036520N

MAHESH YADAV
Proprietor
Membership No. 548924
UDIN: 26548924GPBOQY3589
Place: New Delhi
Date: 29th April 2026

MANDEEP SANDHU
(MANAGING DIRECTOR)
DIN : 00115301

SANGEETA SANDHU
(DIRECTOR)
DIN : 00115443

NAVNEET SINGH
(CHIEF FINANCIAL OFFICER)

JAGRATI RATHI
(COMPANY SECRETARY)

Notes to Accounts to the financial statements for the year ended March 31, 2026

CORPORATE INFORMATION

Futuristic Solutions Limited (the Company) is a public company domiciled in India and incorporated under the provisions of the Companies Act, 1956. Futuristic Solutions Limited was incorporated on September 23, 1983 as a public limited company. Its shares are listed on the Bombay Stock Exchange. The Company is registered as an Non-Banking Financial Company (NBFC) with Reserve Bank of India. During the year the Company was mainly engaged in provided recovery of disputed debts and granting of personal/business loans. The Company also engaged itself in buying loan portfolios from other NBFCs.

A Significant Accounting Policies

1. Basis of Preparation & Compliance with IndAs Basis of Preparation

The Financial Statements have been prepared under historical cost basis and comply with the provisions of Companies Act, 2013

(The "Act") and the rules made there under and recognized accounting policies including applicable Indian Accounting Standards (Ind AS) referred to in Section 133 of the Companies Act 2013. The Company prepares the accounts on accrual basis in accordance with the Generally Accepted Accounting Principles in India and the guidelines issued by the Reserve Bank of India, wherever applicable.

All income and expenditure having a material bearing on the financial statements are recognized on an accrual basis except in case of Non-performing assets and Dividends, where income is recognized as and when realized.

Up to the year ended 31st March, 2019, the Company prepared its financial statements in accordance with the requirements of previous Generally Accepted Accounting Principles (GAAP), which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Company's first Ind AS financial statements. The Company has followed the provisions of Ind AS 101-"First Time adoption of Indian Accounting Standards" (Ind AS 101), in preparing its opening Ind AS Balance Sheet. The date of transition to Ind AS is 1st April, 2018. Details of the exceptions and optional exemptions availed by the Company and principal adjustments along with related reconciliations are detailed in Note 33 (First-time Adoption).

The financial statements are prepared in accordance with the going concern basis using historical cost convention, except for certain items that are measured at fair values, as explained in the accounting policies.

Functional and Presentation Currency Operating Cycle

2. Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates under different assumptions and conditions. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

3. Revenue Recognition

Items of Income and Expenditure are accounted for on accrual basis, except as otherwise stated.

Income from Disputed Claims is recognized after the expiry of the limitation period for Appeal or disposal of appeal whichever is earlier.

Cost of claim is set off against first recovery of the claim amount.

Interest on investment is booked on a time proportion basis taking into account the amounts invested and the rate of interest. Dividend income on investments is accounted on receipt basis

4. Expenses

Expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

5. Property, Plant and Equipment

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2016 measured as per the previous GAAP.

Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition. In respect of major projects involving construction, related pre-operational expenses form part of the value of assets capitalised.

Expenses capitalised also include applicable borrowing costs for qualifying assets, if any. All upgradation/ enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss.

6. Depreciation

Depreciation is provided on pro-rata basis on written down value method over the estimated useful life of the assets as provided in schedule II of the Companies Act 2013.

Leasehold improvements are amortized over the period of lease.

7. Investments

Investments are classified into current and long term investments. Current investments are stated at the lower of cost and fair value.

Long-term investments are stated at cost. A provision for diminution is made to recognize a decline, other than temporary, in the value of long-term investments.

8. Inventories

Debts/Claims against which agreed amount has been fully paid is consider as inventory in the books of accounts.

Further quoted/ unquoted shares of other companies in which company ordinarily trade is considered as inventory as the activity is the main object of the company.

Inventories are valued at lower of cost and estimated net realizable value after providing for cost of obsolescence and other anticipated losses wherever consider necessary. Cost for the purpose of valuation of share & claims computed on the basis of cost of stock & claim and other related expenses.

9. Taxation

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred Tax

Deferred tax is recognized, subject to the consideration of prudence, on the timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax assets are not recognized on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

10. Financial Instruments, Financial assets and Financial Liabilities

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the relevant instrument and are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities measured at fair value through profit or loss) are added to or deducted from the fair value on initial recognition of financial assets or financial liabilities. Purchase or sale of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognized on the trade date, i.e., the date when the Company commits to purchase or sell the asset.

Financial Assets

Recognition: Financial assets include Investments, Trade receivables, Advances, Security Deposits, Cash and cash equivalents. Such assets are initially recognised at transaction price when the Company becomes party to contractual obligations. The transaction price includes transaction costs unless the asset is being fair valued through the Statement of Profit and Loss.

Classification: Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired. The subsequent measurement of financial assets depends on such classification.

Financial assets are classified as those measured at:

(a) amortised cost, where the financial assets are held solely for collection of cash flows arising from payments of principal and/ or interest.

(b) fair value through other comprehensive income (FVTOCI), where the financial assets are held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in other comprehensive income.

(c) fair value through profit or loss (FVTPL), where the assets are managed in accordance with an approved investment strategy that triggers purchase and sale decisions based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in the Statement of Profit and Los in the period in which they arise.

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortised cost while investments may fall under any of the aforesaid classes. However, in respect of particularinvestments in equity instruments that would otherwise be measured at fair value through profit or loss, an irrevocable election at initial recognition may be made to present subsequent changes in fair value through other comprehensive income

Financial Liabilities

Borrowings, trade payables and other financial liabilities are initially recognised at the value of the respective contractual obligations. They are subsequently measured at amortised cost. Any discount or premium on redemption / settlement is recognised in the Statement of Profit and Loss as finance cost over the life of the liability using the effective interest method and adjusted to the liability figure disclosed in the Balance Sheet. Financial liabilities are derecognised when the liability is extinguished, that is, when the contractual obligation is discharged, cancelled and on expiry.

Offsetting Financial Instruments

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

11. Provision for liabilities and charges, Contingent liabilities and contingent assets

The assessments undertaken in recognising provisions and contingencies have been made in accordance with the applicable Ind AS.

Provisions represent liabilities to the Company for which the amount or timing is uncertain. Provisions are recognized when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows to net present value using an appropriate pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Unwinding of the discount is recognized in the statement of profit and loss as a finance cost. Provisions are reviewed at each reporting date and are adjusted to reflect the current best estimate.

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. There are certain obligations which management has concluded, based on all available facts and circumstances, are not probable of payment or are very difficult to quantify reliably, and such obligations are treated as contingent liabilities and disclosed in the notes but are not reflected as liabilities in the financial statements. Although there can be no assurance regarding the final outcome of the legal proceedings in which the Company involved, it is not expected that such contingencies will have a material effect on its financial position or profitability.

Contingent assets are not recognised but disclosed in the financial statements when an inflow of economic benefits is probable.

12. Earnings Per Share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit and loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit and loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

13. Cash and Cash Equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

14. Classification and provisioning as per RBI Guidelines

As per the guidelines given in the Prudential Norms for Non-Banking Financial Companies prescribed by the Reserve Bank of India, the Company makes adequate provisions against Non-Performing Assets in the following manner;

a. Standard Assets:

Provision against Standard Assets is made at the rate of 0.25% as required by Paragraph 9A of the Non-Banking Financial Companies Prudential Norms (Reserve Bank) Directions 2007 read with Notification No. DNBS.222/ CGM(US)-2011 issued by Reserve Bank of India on January 17, 2011.

15. Cash Flow Statement

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information

Notes forming a part of financial statements as on March 31, 2026

Note 1 Cash and cash equivalents **(Amount in Rs. lakhs)**

Particulars		As at March 31, 2026	As at March 31, 2025
Cash in hand		0.21	0.32
Balances with banks – in current accounts		203.86	-
– in Fixed Depoit		674.50	674.50
	Total	**878.57**	**674.82**

Note 2 Bank Balance other than Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Earmarked Balances in unclaimed dividend account	0.38	0.38
Total	**0.38**	**0.38**

Amount appearing in bank statements of Dividend accounts is not in reconciliation with unpaid dividend balances, due to debit of bank charges by bank from dividend accounts. The company is continuously pursuing banks to reverse the charges in dividend account and recover it from company current account.

Note 3 Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Exposure:		
Considered good- Secured	-	-
Considered good- Unsecured	-	-
Trade receivables which have significant increase in credit risk	-	-
Trade receivables-credit impaired	-	-
Less: Loss allowance	-	-
Total	-	-

Note 4 Loans

Particulars	As at March 31, 2026	As at March 31, 2025
Loans recoverable on demand	81.52	82.15
Total	**81.52**	**82.15**

Note 5 Investments

Particulars	As at March 31, 2026	As at March 31, 2025
Others		
Quoted		
Mutual Fund Union NFO Multi Cap	15.77	15.77
Mutual Fund	15.00	15.00
Unquoted		
*Investment in partnership firm valued at cost **(Refer Note 28)**	74.47	74.47
Total	**105.24**	**105.24**

* As per RBI guidelines now the company can not invest in any partnership firm. However,the earlier investment cannot be sold/ liquidated as the land held by the firm is sub judice and matter is pending before High court of Himachal Pradesh.

Aggregate amount of quoted investments	30.77	30.77
Market Value of quoted investments	-	-
Aggregate amount of unquoted investments	74.47	74.47
Aggregate cost of total investments	105.24	105.24

Note 6 Other financial Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits		
Unsecured ,considered good		
Rental deposit to related party	7.00	7.00
Others	0.09	0.09
Total	**7.09**	**7.09**

Note 7 Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
(Valued at lower of cost and Net Realisable Value)		
Equity Shares	683.57	3.95
Debts/claims	20.00	464.33
Total	**703.57**	**468.29**
Due to the nature of business of dealing in claims it is not possible to ascertain the net realizable value of the claims as these are purchased at discounted price and are generally under litigation. The inherent risk of losing the litigation /non-recovery of claim is a part of business risk. However, based upon past track record of the company and the due diligence done by the management at the time of takeover, the management considers that the net realizable value of the claims will be higher than the cost.		
The company is dealing in quoted/ unquoted shares of other compnay as business activity permissable by main object clause of the MOA of the company. The share are treated as inventory and correspondingly previous year figure is also reclassified/ regrouped.		

Note 8 Current Tax Assets (Net)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance tax and tax deducted at source (Net of provision)	4.58	4.97
Income tax Refundable	-	-
Total	**4.58**	**4.97**

Note 9 Deferred Tax Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Assets (Net) (Refer note 30)	1.96	2.71
Total	**1.96**	**2.71**

Note 10 Property, Plant and Equipment

(Amount in Rs. lakhs)

Particulars	Computers & Accessories	Furniture & Fixtures	Motor Vehicles	Office Equipment	Electrical Fittings & installation	Leasehold Improvements	Right of use assets	Total
Gross carrying amount								
Deemed cost as at April 01, 2024	0.12	0.52	19.40	2.08	0.14	1.10	12.42	35.79
Additions	-	-	-	-	-	-	-	-
Disposals/ Other adjustments	-	-	0.22	-	-	-	-	0.22
At March 31, 2025	**0.12**	**0.52**	**19.19**	**2.08**	**0.14**	**1.10**	**12.42**	**36.01**
Deemed cost as at April 01, 2025	0.12	0.52	19.19	2.08	0.14	1.10	12.42	35.57
Additions	-	-	-	1.31	-	-	-	1.31
Disposals/ Other adjustments	-	-	-		-	-	-	-
At March 31, 2026	**0.12**	**0.52**	**19.19**	**3.39**	**0.14**	**1.10**	**12.42**	**36.88**
Accumulated depreciation								
At April 01, 2025	0.10	0.16	18.41	1.68	0.07	0.82	12.42	33.65
Charge for the year	-	-	0.20	0.17	0.00	-	-	0.37
Disposals/ Other adjustments								-
At March 31, 2026	**0.10**	**0.16**	**18.61**	**1.85**	**0.07**	**0.82**	**12.42**	**34.02**
Net block								
At March 31, 2025	**0.02**	**0.36**	**0.78**	**0.40**	**0.07**	**0.28**	**0.00**	**1.93**
At March 31, 2026	**0.02**	**0.36**	**0.58**	**1.54**	**0.07**	**0.28**	**0.00**	**2.86**

Note 11 Other Non-financial Assets **(Amount in Rs. lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Prepaid Assets	0.08	0.07
Loans and advances	178.15	241.15
Others	0.21	0.21
Total	**178.44**	**241.43**

Note 12 Borrowings (Other than Debt Securities)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Bank Overdraft	-	49.39
Total	**-**	**49.39**

The secured Bank Overdraft of Rs 67.50 lakh carries on interest, Int on deposit +1.00%. The sum is secured by FDR of Rs 75 Lakhs.

Note 13 Other financial Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Employee related Payables	2.05	4.90
Statutory Liability	0.42	0.46
Dividend Payable (2016-17)	0.03	0.03
Dividend Payable (2022-23)	0.09	0.09
Dividend Payable (2023-24)	0.09	0.09
Others Liability	324.00	-
Provision for Expense	2.48	5.50
Total	**329.16**	**11.07**

Note 14 Current tax liabilities (Net)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision For tax	29.43	-
Total	**29.43**	**-**

Note 15 Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Provisions for standard assets*	0.70	2.02
Proposed Equity Dividend	-	-
Total	**0.70**	**2.02**

*Provsion for Stanadard Assets has been made as per RBI-Notification No.DNBS.P.D. CC.NO. 207/03.02.002/2010-11 dt 17.01.2011.

Note 16 Other non financial Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Advance received from customer	-	-
Total	**-**	**-**

Note 17 Share Capital **(Amount in Rs. lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Authorized Share Capital		
Equity shares		
[150,00,000 (March 31, 2025: 150,00,000) Equity shares of Rs.10 each]	1,500.00	1,500.00
Total	**1,500.00**	**1,500.00**
Issued, subscribed and fully Paid-up Share Capital		
Equity shares		
[10,473,447 (March 31, 2025: 10,473,447) Equity shares of Rs. 10 each]	1,047.34	1,047.34
[Of the above, 4,760,657 (PY 4,760,657) equity shares were allotted as fully paid-up bonus shares in FY 2007-08]		
Total	**1,047.34**	**1,047.34**

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

Equity Shares				
Particulars	**As at March 31, 2026**		**As at March 31, 2025**	
	No. of Shares	**Amount (In Lakhs)**	**No. of Shares**	**Amount (In Lakhs)**
At the beginning of the year	10,473,447	1,047.34	10,473,447	1,047.34
Add: Issued during the year/period	-	-	-	-
Less: Shares Bought Back during the year/ Period	-	-	-	-
Outstanding at the end of the year	**10,473,447**	**1,047.34**	**10,473,447**	**1,047.34**

(b) Terms/ rights attached to equity shares

The company has only one class of shares referred to as equity shares having par value of Rs. 10/-. Each holder of equity share is entitled to one vote per share.
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% of the equity shares in the Company

Particulars	**As at March 31, 2026**		**As at March 31, 2025**	
	No. of shares	**% of holding**	**No. of shares**	**% of holding**
Mandeep sandhu	1,898,704	18.13%	1,898,704	18.13%
Moral Holdings Ltd.	2,610,867	24.93%	2,610,867	24.93%
Mishry Holdings Ltd.	2,617,578	24.99%	2,617,578	24.99%
Nandita Shaunik	3,179,320	30.36%	3,179,320	30.36%

(d) There has been no bonus shares, buy back of shares and issue of shares other than for cash in last 5 years.

Note 18 Other Equity

Note 18 Other Equity	As at March 31, 2026	As at March 31, 2025
- Statutory Reserve		
Balance as per last balance sheet	322.28	322.28
Add Transfer from current year Profit	-	-
	322.28	**322.28**
- Retained earnings		
Balance as per last balance sheet	156.90	162.99
Profit/(Loss) for the year as per Statement of Profit & Loss	78.41	-6.09
Appropriations:		
Less:Transfer to Statutory Reserve	-	-
Less: Proposed Equity Dividend	-	-
	235.31	**156.90**
- Other Comprehensive Income		
Balance as per last balance sheet	-	-
Re-measurement of Net Defined Benefit Plans during the year	-	-
Total	**557.59**	**479.18**

Note 19 Other income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Income from sale of Investment	2.41	5.77
Interest on Income tax Refund	0.27	
Dividend Received	0.05	0.04
Profit on sale of Fixed Assets	-	1.64
Interest on FD	45.84	49.66
Reversal of provision of standard asset	1.32	-0.20
Total	**49.90**	**56.91**
Income has been recognized as per RBI prudential norms applicable to NBFC.		

Note 20 Finance cost

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest expenses	2.88	0.79
Processing Fee expense	-	-
Total	**2.88**	**0.79**

Note 21 Change in inventories **(Amount in Rs. lakhs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
- Claim		
Opening Stock	3.95	3.95
Add: Purchase	679.61	-
	683.57	3.95
Transferred to/ from Non current Investment	-	-
Closing Stock	683.57	3.95
(Increase) / Decrease in stock of Shares	**-**	**0.00**
- Claim		
Opening stock	464.33	483.83
Add :Purchase	-	-
Less:Transferred to / from Advance	-	-
	464.33	483.83
Less: Closing Stock	20.00	464.33
(Decrease)/Increase in stock of Claims	**444.33**	**19.50**
(Decrease)/Increase in stock	**444.33**	**19.50**

Note 22 Employee benefits expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salary & other benefits	27.42	27.20
Staff welfare	0.17	0.14
Total	**27.59**	**27.34**

Note 23 Other Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Rent	3.60	3.60
Insurance	0.16	0.18
Auditor’s Remuneration	1.20	1.00
Travelling and Conveyance	3.00	1.61
Repairs and Maintenance (Computers)	0.19	0.15
Repairs and Maintenance (Others)	0.22	0.13
Legal & professional fees	18.50	2.67
Electricity Expenses	1.73	2.52
Postage and telephone expenses	0.88	0.86
Car running Expenses	0.48	0.67
Miscellaneous Expenses	7.48	7.71
Amount Written Off	63.00	
Interest on default of advance tax	-	3.13
Other expenses	18.12	10.03
Total	**118.55**	**34.25**

Note 24 Capital Commitments & Contingent Liabilities **(Amount in Rs. lakhs)**

No Contingent Liabilities/ other commitments existed on the Balance Sheet date. ((As on March 31, 2026, Nil) As on April 01, 2025, Nil)

Note 25 Earnings per share

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Nominal Value of equity shares (in Rs.)	10	10
Net profit for the year	78.41	(6.09)
Weighted average number of equity shares outstanding during the year	10,473,447	10,473,447
Basic earnings per share (in Rs.)	**0.75**	**-0.06**
Diluted earnings per share (in Rs.)	**0.75**	**-0.06**

Note 26 Payments to auditors*

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Payment to the auditor as		
i) Statutory audit fees	0.70	0.70
ii) Tax Audit	0.20	-
iii) Other services	0.30	0.30
Total	**1.20**	**1.00**
*Excluding GST		

Note 27 Information on related party transactions pursuant to Ind AS 24 - Related Party Disclosures

During the year, the Company entered into transactions with the related parties. List of related parties along with nature as at March 31, 2026, March 31, 2025 are presented below:

Relationship	Name of Related Party
a) Director/Key Managerial Personnel (KMP)	Mr. Mandeep Sandhu (MD) Ms. Sangeeta Sandhu (Director) Mr. Tanuj Krishna Sahgal Navneet Singh
b) Other entities where the Reporting Company is directly/indirectly interested (either individually or with others) or by Director, KMP or shareholders)	Moral Holdings Limited Mishry Holdings Limited Futuristic Remedies Limited Futuristic Minerals Pvt Limited Futuristic Realty Pvt Limited Diana Euro – Chem. Pvt Limited V K Construction Co Pvt Ltd Bhangoo & Co. (Partnership Firm) Varun Shaunik Sandhu (Son of Director)

Related Party Transactions		(Amount in Rs. lakhs)
A. 2025-26 [2024-25] figures are in brackets		
Related party transactions	**Key Managerial Personnel**	**Companies which are directly or indirectly related to the company**
A) Transaction during the year		
Rent Paid		
Moral Holdings Limited		3.60
		(3.60)
Remuneration to Director		
Mandeep Sandhu	21.00	
	(21.00)	
Reimbursement of Tax expenses		
Mandeep Sandhu	4.63	-
	(67.93)	-
Varun Shaunik Sandhu		15.19
		(1.76)
Cancelation of claim		
Diana Euro Chem Private Limited		600.00
		-
V K Construction Co Pvt Ltd		14.50
		(19.50)
B) Balance Outstanding at the End of March 31, 2026 and [March 31, 2025] figures are in brackets.		
Moral Holdong Limited		0
		(-0.65Cr)
Mandeep Sandhu		1.25 Cr
		(4.61 Cr)
Varun Shunik Sandhu		-
		(1.76Cr)
Amount paid on Security deposits against lease agreement		7.00 Dr
Moral Holdings Limited		(-7)
Investments		
Bhangoo & Co		74.47 Dr
Partner’s Capital		(74.47 Dr)

Notes 27A

Ratio	Numerator	Denominator	For the year ended March 31, 2026	For the year ended March 31, 2025	Variance	Explanation*
a) Current ratio (in times)	Total current assets	Total current liabilities	4.63	19.62	-14.99	Due to decrease in current liability resulting in significant impact
(b) Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity	-	-		Due to Borrowing is nil
(c) Debt Service Coverage Ratio, (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Adjustments Debt service = Interest and lease payments + Principal repayments	12.59	-1.10	13.69	Due to increase in revenue from operation thereon resulting in significant impact
(d) Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	0.75	-0.06	0.81	Due to increase in revenue from operation thereon resulting in significant impact
(e) Inventory turnover ratio,	Cost of Goods Sold	Average Inventory	-	-		N.A
(f) Trade Receivables turnover ratio, (in times)	Revenue from operations	Average trade receivables	-	-		N.A
(g) Trade payables turnover ratio, (in times)	Cost of equipment and software licences + Other Expenses	Average trade payable	-	-		N.A
(h) Net capital turnover ratio, (in times)	Revenue from operations	Average working capital (i.e Total current assets Less Total Current liabilities	0.50	0.02	0.48	Due to increase in revenue from operation
(i) Net profit ratio, (in %)	Profit for the year	Revenue from operations	1664.45%	-2802.22%	4466.67%	Due to increase in revenue from operation
(j) Return on Capital employed, (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	6.95%	-0.31%	0.07	Due to increase in revenue from operation
(k) Return on investment. (in %)	Income generated from invested funds	Average invested funds in treasury investments	-	-		N A

Note 28 Details of Partners and their contribution

Particulars	As at March 31, 2026		As at March 31, 2025	
	%	Amount (In lakhs)	%	Amount (In lakhs)
Partnership firm Bhangoo & Co.				
Partners-				
Futuristic Solutions Ltd.	69%	74.47	69%	74.47
Futuristic Remedies Ltd.	31%	43.48	31%	41.90
Total	**100%**	**117.95**	**100%**	**116.37**
Note: Total Capital of firm (Bhangoo & Co.) as on March 31, 2026: Rs 1,17,94,914 March 31, 2025*: 1,16,36,914)				

Note 29 Information on lease transactions pursuant to Ind AS 116 - Leases **(Amount in Rs. lakhs)**

The company has applied Ind AS 116, details of which are as under:

Particulars		
Lease commitments as at March 31, 2026		3.05
Add/(less): contracts reassessed as lease contracts		-
Add/(less): adjustments on account of extension/termination		-
Total Lease liabilities		**3.05**
Repayment of lease liability		-
Balance lease liability		3.05
Carrying value of right of use assets at the end of the reporting period by class		
Particulars		**Office Space**
Balance as at April 1, 2025		3.05
Add: adjustments on account of extension		-
Less: Amortisation during the year		3.05
Balance as at March 31, 2026		**-**
Maturity analysis of lease liabilities		
Maturity analysis – contractual undiscounted cash flows	**As at March 31, 2026**	**As at March 31, 2025**
Less than one year	3.60	3.60
One to five years	7.20	7.20
More than five years	**-**	-
Total undiscounted lease liabilities	**10.80**	**10.80**
Amounts recognised in profit or loss		
Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Interest on lease liabilities	0.33	0.33
Variable lease payments not included in the measurement of lease liabilities	-	-
Expenses relating to short-term leases	-	-
Expenses relating to leases of low-value assets, excluding short-term leases of low value assets	-	**-**
Amortisation of right of use assets	3.05	3.12
Amounts recognised in statement of cash flow		
Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Total cash outflow for leases	3.60	3.60

Note 30 Income Tax Expense **(Amount in Rs. lakhs)**

i. Amount recognized in statement of profit and loss:

Particulars	As at March 31, 2026	As at March 31, 2025
Current Tax	29.43	-
Deferred Tax charge / (credit)	0.75	0.33
Tax Adjustment of earlier years	0.01	0.19
	30.19	**0.52**

ii. Amount recognized in Other Comprehensive Income:

Particulars	As at March 31, 2026	As at March 31, 2025
Re-measurement (loss) / gain on defined benefit plans	-	-

iii. Reconciliation of effective tax rate

Particulars	As at March 31, 2026	As at March 31, 2025
Accounting Profit before income tax	108.59	-5.57
Applicable Statutory Income tax rate	26.00%	26.00%
Computed Income Tax Expense	**28.23**	**-1.45**
Increase / (Decrease) in taxes on account of:		
Depreciation	0.37	0.45
Brought forward losses and other adjustments	-	-
Income Tax Expense reported in Profit & Loss	**0.37**	**0.45**
Effective Tax Rate	0.34%	-8.16%
Note: Deferred Tax Asset are not recognized on unabsorbed depreciation and carried forward losses due to no virtual certainity that sufficient future Taxble income will be available agaist which such deferred tax asset can be realized.		

iv. Reconciliation of deferred tax asset / (liability)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Balance	2.71	3.03
Deferred Tax credit recognised in Statement of Profit and Loss	-0.75	-0.33
Deferred Tax credit recognised in Other comprehensive income	-	-
	1.96	**2.71**

v. Deferred Tax relates to the followings

Particulars	As at March 31, 2026	As at March 31, 2025
Book base and tax base of Property Plant and Equipments	1.78	2.18
Provision on standard assets	0.18	0.53
Total	**1.96**	**2.71**

Note 31 Financial Risk Management Objective And Policies

The company is exposed to market risk, credit risk and liquidity risk. The Group's senior management oversees the management of these risks. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

a) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings. The company is exposed to interest rate risk on variable rate bank overdraft facility.

The company has elaborate risk management systems to inform Board members about risk management and minimization procedures The sensitivity analyses in the following sections relate to the position as at March 31, 2026 and March 31, 2025

i. Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The company is not exposed to any foreign currency risk as there is no transaction in foreign currency. Particulars of un-hedged foreign currency exposures as at the Balance Sheet date are NIL (previous year NIL). Hence, no further disclosure is required under this section.

ii. Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Any changes in the interest rates environment may impact future rates of borrowing. The Company mitigates this risk by maintaining a proper blend of Fixed & Floating Rate Borrowings.

Particulars	As At March 31, 2026 (Rs. In Lakhs)	As At March 31, 2025 (Rs. In Lakhs)
- Fixed Rate	-	-
- Floating Rate	-	-
Total	**-**	**-**

The Company regularly scans the Market & Interest Rate Scenario to find appropriate Financial Instruments & negotiates with the Lenders in order to reduce the effect Cost of Funding.

Interest Rate Sensitivity: The following table demonstrates the sensitivity to a reasonably possible change in interest rates on financial assets affected.

With all other variables held constant, the Company's profit / (Loss) before tax is affected through the impact on finance cost with respect to our borrowing, as follows:

Particulars	As At March 31, 2026 (Rs. In Lakhs)	As At March 31, 2025 (Rs. In Lakhs)
Change(+) in basis points	-	-
Effect on profit before tax	-	-
Change(-) in basis points	-	-
Effect on profit before tax	-	-

The assumed movement in basis points for the interest rate sensitivity analysis is based on the currently observable market environment.

iii. Price Risk

The company is not exposed to any price risk as there is no investment in equities outside the group and the company does not deal in commodities.

iv. Other Risk

The Company basis their assessment believes that the probability of the occurrence of their forecasted transactions is not impacted by COVID-19 pandemic. The Company has also considered the effect of changes, if any,

b) Credit risk

Credit risk arises from the possibility that the counterparty will default on its contractual obligations resulting in financial loss to the company. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

To manage this, the Company periodically assesses the financial reliability & credibility of customers, taking into account the financial conditions, current economic trends, and analysis of historical bad debts and ageing of accounts receivable.

The Company has well defined policy and expertise to minimize its risk of credit defaults. Outstanding customer receivables and advances are regularly monitored and assessed to assess the risk.

i. Expected Credit Loss for Financial Assets (Except trade receivable)

Particulars	As at March 31, 2026 (₹in Lakhs)		As at March 31, 2025 (₹ in Lakhs)	
Financial assets to which loss allowance is measured using 12 months Expected credit loss(ECL)	Gross Carrying Amount	Carrying amount net of impairment provision	Gross Carrying Amount	Carrying amount net of impairment provision
Cash & Bank Balances	878.96	878.96	675.20	675.20
Loans	81.52	81.52	82.15	82.15
Investments	105.24	105.24	105.24	105.24
Security Deposits	7.00	7.00	6.36	6.36
Other Financial assets	0.09	0.09	0.09	0.09

ii. Expected Credit Loss for Trade receivables

Period ended as at March 31, 2026

Financial assets to which loss allowance is measured using lifetime Expected credit loss (ECL)	Within 6 Months	6 Months to 1 Year	1 Year to 3 Year	More than 3 Year	Total (₹ in Lakhs)
Trade Receivables- Gross Carrying amount	-	-	-	-	-
Expected Loss Rate	0%	0%	0%	100%	
Expected Credit Losses	-	-	-	-	-
Carrying amount of Trade receivables	**-**	**-**	**-**	**-**	**-**

Period ended as at March 31, 2025

Financial assets to which loss allowance is measured using lifetime Expected credit loss (ECL)	Within 6 Months	6 Months to 1 Year	1 Year to 3 Year	More than 3 Year	Total (₹ in Lakhs)
Trade Receivables- Gross Carrying amount	-	-	-	-	-
Expected Loss Rate	0%	0%	0%	100%	
Expected Credit Losses	-	-	-	-	-
Carrying amount of Trade receivables	**-**	**-**	**-**	**-**	**-**

c) **Liquidity risk**

Liquidity risk is defined as the risk that company will not be able to settle or meet its obligation on time or at a reasonable price. The company's treasury department is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related to such risk are overseen by senior management. Management monitors the company's net liquidity position through rolling, forecast on the basis of expected cash flows.

The table below provides details regarding the remaining contractual maturities of financial liabilities at the reporting date based on contractual undiscounted payments:

As at March 31, 2026	**0-12 Months**	**12 Months to 3 Years**	**More than 3 Years**	**Total (₹ in Lakhs)**
Short term Borrowings	-	-	-	-
Other financial liabilities	329.16	-		329.16
As at March 31, 2025	**0-12 Months**	**12 Months to 3 Years**	**More than 3 Years**	**Total (₹ in Lakhs)**
Short term Borrowings	-	-	-	-
Other financial liabilities	11.07	-	-	11.07

Capital Management

– **Risk Management**

The Company manages its capital to ensure that the Company will be able to continue as a going concern while maximising the return to stakeholders through efficient allocation of capital towards business needs and opitimisation of working capital requirements.

The management of the Company reviews the capital structure of the Company on regular basis. As part of this review, the Board considers the status of debts, cost of capital and movement in the working capital.

(Amount in Rs. lakhs)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Debt (long term)	-	-
Share capital	1,047.34	1,047.34
Equity reserves	557.59	479.18
Total Equity	**1,604.93**	**1,526.53**
Gearing ratio	0.00%	0.00%

Note 32 Financial instruments

Fair Value of Financial assets and liabilities:

The accounting classification of each category of financial instruments, their carrying amounts and fair value amounts are set out below:

March 31, 2026 **(Amount in Rs. lakhs)**

Financial assets	**Amortised Cost**	**FVTPL**	**FVTOCI**	**Total**
Investments	99.47	-	-	99.47
Trade receivables	-	-	-	-
Cash and cash equivalents	878.57	-	-	878.57
Other financial assets	7.09	-	-	7.09
Total	**985.13**	**-**	**-**	**985.13**

March 31, 2025 **(Amount in Rs. lakhs)**

Financial assets	Amortised Cost	FVTPL	FVTOCI	Total
Investments	99.47	-	-	99.47
Trade receivables	-	-	-	-
Cash and cash equivalents	674.82	-	-	674.82
Other financial assets	7.09	-	-	7.09
Total	**781.38**	**-**	**-**	**781.38**

March 31, 2026 **(Amount in Rs. lakhs)**

Financial liability	Amortised Cost	FVTPL	FVTOCI	Total
Borrowings	-	-	-	-
Other financial liabilities	329.16	-	-	329.16
Total	**329.16**	**-**	**-**	**329.16**

March 31, 2025 **(Amount in Rs. lakhs)**

Financial liability	Amortised Cost	FVTPL	FVTOCI	Total
Borrowings	-	-	-	-
Other financial liabilities	11.07	-	-	11.07
Total	**11.07**	**-**	**-**	**11.07**

Fair value hierarchy

The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Company maintains policies and procedures to value financial assets or financial liabilities using the best and most relevant data available. The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date

The Company uses the following hierarchy for determining and disclosing the fair value of the financial instruments by valuation techniques,

Level 1: Quoted prices (unadjusted) in the active markets for identical assets or liabilities.

Level 2: Other techniques for which all the inputs which have a significant effect on the recorded fair values are observable, either directly or indirectly

Level 3: techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2026: **(Amount in Rs. lakhs)**

Particulars	Date of valuation	Total	Fair value measurement using		
			Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial Assets measured at amortised cost:	March 31, 2026				
Financial Assets		885.66	-	-	885.66
Investments		99.47	-	-	99.47
Financial Liabilities measured at amortised cost:					
Borrowings		-	-	-	-
Other financial liabilities		329.16	-	-	329.16

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2025: **(Amount in Rs. lakhs)**

Particulars	Date of valuation	Total	Fair value measurement using		
			Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Assets measured at amortised cost:	April 01, 2025				
Financial Assets		681.91	-	-	681.91
Investments		99.47	-	-	99.47
Financial Liabilities measured at amortised cost:					
Borrowings		-	-	-	-
Other financial liabilities		11.07	-	-	11.07

Assumptions and valuation technique used to determine fair value

The following methods and assumptions were used to estimate the fair values

a. Fair value of cash and deposits, trade receivables, trade payables, and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

b. Long-term variable-rate borrowings are evaluated by the Company based on parameters such as interest rates, specific country risk factors, credit risk and other risk characteristics. Fair value of variable interest rate borrowings approximates their carrying values.

B. Ind AS optional exemptions

1. Deemed cost for property, plant and equipment and intangible assets

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognized in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. This exemption can also be used for intangible assets covered by Ind AS 38 Intangible Assets. Accordingly, the Company has elected to measure all of its property, plant and equipment, and intangible assets at their previous GAAP carrying value.

2. Designation of previously recognized financial instruments

Ind AS 101 allows an entity to designate investments in equity instruments at FVOCI on the basis of the facts and circumstances at the date of transition to Ind AS. The Company has elected to apply this exemption for its investment in equity instruments other than investments in subsidiaries, associates and joint ventures.

C. Ind AS mandatory exemptions

1. Estimates

An entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at April 01, 2018 are consistent with the estimates as at the same date made in conformity with previous GAAP. The Company made estimates for following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

a) Investment in equity instruments carried at FVTPL or FVOCI

b) Impairment of financial assets based on expected credit loss model.

2. Classification and measurement of financial assets and liabilities

Classification of financial asset is required to be made on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Further, if it is impracticable for the Company to apply retrospectively the effective interest method in Ind AS 109, the fair value of the financial asset or the financial liability at the date of transition to Ind AS shall be the new gross carrying amount of that financial asset or the new amortised cost of that financial liability at the date of transition to Ind AS.

Note 34 Segment Information

The Company was mainly engaged in provided recovery of disputed debts and granting of personal/business loans. The Company also engaged itself in buying loan portfolios from other NBFCs. Considering the nature of Company's business and operations, there are no separate reportable segments (business or geographical) in accordance with the requirements of Indian Accounting Standard 108 'Segment Reporting'. The Chief Operational Decision Maker (CODM) monitors the operating results as one single segment for the purpose of making decisions about resource allocation and performance assessment. Hence, there are no additional disclosures to be provided.

Note 35

Related party relationships are as identified by the company on the basis of available information and accepted by the Auditor as correct.

Note 36

No amount has been written off or written back during the year in respect of debts due from or to related parties.

Note 37

As per the enacted GST Law, the disputed claims are actionable claims u/s 2(1) and outside the purview of GST as per Schedule III of the CGST Act'2017.

Note 38

Trade Payable as on March 31, 2026 was Nil (Previous Year Nil). The Disclosure required under Section 22 of the Micro, Small and Medium Enterprises Development Act'2006 is as below:

Particulars	As at March 31, 2026	As at March 31, 2025
The principal amount remaining unpaid to any supplier as at the end of the year	-	-
The interest due on principal amount remaining unpaid to any supplier as at the end of the year	-	-
The amount of interest paid by the Company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), along with the amount of the payment made to the supplier beyond the appointed day during the year*	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
The amount of interest accrued and remaining unpaid at the end of the year**	-	-

The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the MSMED Act.	-	-

Note 39

Due Date of Last Quarter of TDS return submission is 31st May 2026 due to which TDS receivable pertaining to last quarter are not appearing in the Form 26AS due to which TDS receivable reconciliation as on March 31, 2026 has not been done.

Note 40

The Company has executed the legal contract with third parties on plain paper instead of Stamp Paper. These agreements are valid in court of law though stamp duties liability along with penalty may arise.

Note 41

In the opinion of the Management and to the best of their knowledge and believe, the value on realization of current assets, Loan & Advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet.

Note 42

Court cases in respect of advances & Inventory amounting to Rs 1,98,15,000/- given for purchase of claim are pending. The management is confident that the net realizable value against the said advance is not less than the amount of the advance made.

Name of Cases	Total (in Rs.)	Current(in Rs.)	Non-Current(in Rs.)
Sonia BawaSipra	17,815,000	-	17,815,000
Land Bardar	2,000,000	-	2,000,000
Total	**19,815,000**	**-**	**19,815,000**

Note 43

Balances of some Parties (including of Trade receivables & Trade Payables) and loans & advances are subject to reconciliation/ confirmation from the respective parties. The management does not expect any material difference affecting the financial statement for the year.

Note 44

Previous year’s figures have been regrouped/restated wherever necessary to confirm to this year’s classification.

Summary of significant accounting policies A
The accompanying notes form an integral part of the Financial Statements

As per our report of even date attached
For **MAHESH YADAV & CO.**
Chartered Accountants
Firm’s Registration No. 036520N

MAHESH YADAV
Proprietor
Membership No. 548924

Place: New Delhi
Date: 29th April 2026

For and on behalf of Board of Directors of
FUTURISTIC SOLUTIONS LIMITED

MANDEEP SANDHU
(MANAGING DIRECTOR)
DIN : 00115301

SANGEETA SANDHU
(DIRECTOR)
DIN : 00115443

NAVNEET SINGH
(CHIEF FINANCIAL OFFICER)

JAGRATI RATHI
(COMPANY SECRETARY)

Futuristic
Solutions Limited