OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED
CORPORATE MENTORS - SINCE 1984

Regd. Office : 42, Gopal Bhawan, 199, Princess Street, Mumbai - 400 002.
Phone : 2209 3908 • Fax : 022 - 22089133
E-mail : info@corporatementors.in • URL. www.corporatementors.in
CIN: L65990MH1984PLC033825

To, Date: 03.09.2026

The Manager,

Compliance Department

BSE Limited Corporate Service Department

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

CODE NO: BSE - 511632

CSE- 025031

Subject: Notice of 42nd Annual General Meeting and Annual Report of the Company for FY ended 31st March 2026

We enclosed, in terms of Regulations 30 and 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, a copy of the Annual Report for the Financial year ended 31st March 2026 together with notice convening the 42nd Annual General Meeting of the Company scheduled to be held at Indo American Society, Kitab Mahal, 5 D, Sukhadwala Marg, Next to New Excelsior Theatre, Fort Mumbai 400001 on Thursday, September 24, 2026 at 04:00 P.M. (IST) to transact the business as set out in the Notice of the 42nd Annual General Meeting.

This is for your information and record, kindly take note of it.

For and on behalf of

Olympic Management & Financial Services Limited

Preethi Yangal

Preethi Thomas Yangal

Director

42ND ANNUAL REPORT

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED

2025-2026

BOARD OF DIRECTORS & KMP

MR. PAWAN KR AGARWAL	CHAIRMAN
MR. S. N. AGARWAL	WHOLE TIME DIRECTOR
MR. L.N.BHOLA	INDEPENDENT DIRECTOR
MR. PRAFULLA SHIRKE	INDEPENDENT DIRECTOR
MS. PREETHI THOMAS YANGAL	WOMEN DIRECTOR
MR. BENITTO KUMAR NEETHIRAYA NADAR	INDEPENDENT DIRECTOR
MR. KRISHNA JHA	CHIEF FINANCIAL OFFICER

REGISTRAR & SHARE TRANSFER AGENT

MUFG Intime India Private Limited
C-101, 247 Park, L B S Marg, Vikhroli West,
Mumbai-400083

AUDITORS

M/S R. K. KHANDELWAL & CO.
CHARTERED ACCOUNTANTS
118, Corporate Avenue
Sonawala Road, Goregaon East,
MUMBAI 400 063

REGISTERED OFFICE

42, GOPAL BHAVAN, 3RD FLOOR
199 PRINCESS STREET,
MUMBAI 400002.

DATE, TIME AND VENUE OF AGM

.

24th DAY OF SEPTEMBER, 2026 AT 4.00 P.M.
Indo American Society
Kitab Mahal, 5 D, Sukhadwala Marg,
Next to New Excelsior Theater,
Fort, Mumbai – 400001

NOTICE OF 42nd ANNUAL GENERAL MEETING

NOTICE is hereby given that the 42nd Annual General Meeting of the Members of OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD will be held at Indo American Society, Kitab Mahal, 5 D, Sukhadwala Marg, Next to New Excelsior Theatre, Fort Mumbai 400001 on Thursday, September 24, 2026 at 4.00 P.M. to transact the following business:

ORDINARY BUSINESS:

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

2. To appoint a director in place of Mr. S. N. Agarwal (DIN: 01764628), who retires by rotation at this Annual General Meeting and being eligible has offered himself for re-appointment.

SPECIAL BUSINESS:

3. To approve change in designation of Mr Pawan Kr Agarwal as Director of the Company from Independent to Executive Director of the Company in this regard 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 the Companies Act, 2013 and other applicable laws, rules and regulations (including any statutory modification or re-enactment thereof for the time being in force), the members of the Company hereby approve the change in designation of Mr. Pawan Kr Agarwal (DIN: 00556417) from Independent Director to Executive Director of the Company, with immediate effect on such terms and conditions, including remuneration, as may be determined by the Board of Directors in accordance with applicable provisions of law.

   RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution, including filing of necessary forms and returns with the Registrar of Companies and other statutory authorities.

4. To seek consent for Related Parties Transactions upto an aggregate limit of 2 Crores only and in this regard to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

   "RESOLVED THAT approval of the Members of the Company be and is hereby accorded to enter into agreement(s)/transaction(s) with Related Parties in the ordinary course of business at arm's length basis for the purpose of raising funds through NCDs / Bonds, to take / give property/properties on lease/rent, to avail/render any services or any other kind of transactions which construe to be Related Party Transactions up to an aggregate limit of 2 crores (Rupees Two Crores only) till the conclusion of 43rd AGM from the date of this Resolution including the transaction(s) already entered into with such party/parties from 01st April, 2026 till the date of this resolution.

   RESOLVED FURTHER THAT the Board of Directors be and is hereby authorised to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to the Officials of the Company, to give effect to the aforesaid Resolution."

5. Approval of limits for the Loans, Guarantees and investment by the company as per Section 186 of the Companies Act, 2013.

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

   "RESOLVED THAT pursuant to the provisions of Section 186 and any other applicable provisions of the Companies Act, 2013 ("the Act") and rules made there under (including any statutory modification thereof for the time being in force) consent of the members of the company, be and is hereby accorded to the Board to (a) give any loan to anybody corporate(s)/person(s); (b) give any guarantee or provide security in connection with a loan to anybody corporate(s)/person(s); and (c) acquire by way of subscription, purchase or otherwise, securities of anybody corporate from time to time in one or more tranches as the Board of Directors in their absolute discretion deem fit for an amount not exceeding Rs. 2,00,00,000/- (Rupees Two Crore only) outstanding at any time notwithstanding that such investments, outstanding loans given or to be given and guarantees and security provided are in excess of the limits prescribed in Section 186 of the Act.

RESOLVED FURTHER THAT for the purpose of giving effect to the above, the Board of Directors of the Company and/or any person authorized by the Board from time to time be and is hereby empowered and authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and to sign and to execute deeds, applications, documents and writing that may be required on behalf of the company and generally to do all such acts, deeds, matters and things as may be necessary proper expedient or incidental for giving effect to this resolution."

By order of the Board of Directors

Sd/-
PAWAN KR AGARWAL
Director
DIN No. 00556417

Place: Mumbai
Date: 28.05.2026

Registered Office:-
42, Gopal Bhawan 199, Princess Street, Mumbai – 400002

NOTES:

1. The respective Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 in respect of the business under Item Nos. 3, 4 & 5 of the accompanying Notice is annexed hereto.

2. A statement giving additional details of the Directors seeking appointment/re-appointment as set out in Item No. 2 is annexed herewith as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than 48 (forty-eight) hours before the commencement of the Meeting.

4. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

5. Corporate Members intending to send their authorized representatives to attend the Meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company, a certified copy of the relevant Board Resolution together with their respective specimen signatures authorizing their representative(s) to attend and vote on their behalf at the Meeting.

6. In terms of section 152 of the Companies Act, 2013 MR. S N Agarwal (DIN: 01764628), Director of the Company, retires by rotation at the Meeting and being eligible, offers himself for reappointment. The Board of Directors of the Company recommends his re-appointment.

7. Members are requested to bring their attendance slips duly completed and signed mentioning therein details of their DP ID and Client ID/ Folio No. along with their copy of Annual Report to the Meeting.

8. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

9. The Company has notified closure of Register of Members and Share Transfer Books from **18th September, 2026 to 24th September, 2026** (both days inclusive).

10. Relevant documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection at the Registered Office of the Company during normal business hours on all working days except, Saturdays, Sundays and all public holidays, up to and including the date of the Annual General Meeting of the Company.

11. Members holding shares in electronic form may note that bank particulars registered against their respective depository accounts will be used by the Company for payment of dividend, if any. The Company or its Registrars and Transfer Agents, M/s. MUFG Intime India Private Limited cannot act on any request received directly from the members holding shares in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant by the members.

12. Members holding shares in electronic form are requested to intimate immediately any change in their address or bank mandates to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form are requested to advise any change in their address or bank mandates immediately to the Company or M/s. MUFG Intime India Private Limited

13. 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 their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company or M/s. MUFG Intime India Private Limited

14. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company.

15. Members who hold shares in physical form in multiple folios in identical names or joint holding in the same order of names are requested to send the Share Certificates to M/s MUFG Intime India Private Limited, for consolidation into a single folio.

16. SEBI, vide its circular No. SEBI/LAD-NRO/GN/2018/24 dated June 8, 2018, amended Regulation 40 of SEBI Listing Regulations pursuant to which after December 5, 2018 transfer of securities could not be processed unless the securities are held in dematerialized form with a depository.

    Members holding shares in physical form are requested to dematerialize their holdings at the earliest as it will not be possible to transfer shares held in physical mode henceforth.

    KYC Forms can be downloaded from RTA Link:
    https://web.in.mpms.mufg.com/KYC-downloads.html

17. Non-Resident Indian Members are requested to inform M/s. MUFG Intime India Private Limited, immediately of:

(a) Change in their residential status on return to India for permanent settlement.

(b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

18. Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.

19. Members desiring any information relating to the accounts are requested to write to the Company well in advance so as to enable the management to keep the information ready.

20. Details of directors seeking appointment / re-appointment at the forthcoming Annual General Meeting [Pursuant to Regulation 36 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and Secretarial Standard (SS-2)]:

PROFILE OF DIRECTORS RETIRING BY ROTATION SEEKING APPOINTMENT/ RE-APPOINTMENT

Name of Director	**SATYANARAYAN RAMCHANDRA AGARWAL**
Category/Designation	EXECUTIVE WHOLE TIME DIRECTOR
DIN	01764628
Date of appointment on Board	30.05.1999
Qualification	B.Com
Nationality	Indian
Experience in functional area	Mr. S. N. Agarwal has expertise in the field of Accounts and Finance
Terms and conditions of appointment or reappointment	Retires by rotation being eligible offers himself for re-appointment
Remuneration	Nil
Directorship held in other companies as on 31st March 2025 excluding foreign companies	Rose Petal Leasing And Finance Pvt. Ltd (Dormant under section 455)
Chairmanships/Memberships of Board Committees on other Companies	None
Relationship with related existing Directors of the Company	Related to Pawan Kr Agarwal- Director of the Company

21. The instructions for Members for voting electronically are as under:

INSTRUCTIONS FOR E-VOTING

1. In compliance with the provisions of Section 108 of the Companies Act, 2013 read with rule 20 of the Companies (Management and Administration) Rules, 2014 as amended from time to time and sub clauses (1) & (2) of Clause 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, the Company is offering e-voting facilities to its Members in respect of the business to be transacted at the 42nd Annual General Meeting. The Company has engaged the services of Central Depository Securities (India) Limited (CDSL) as the authorized agency to provide the e-voting facility.

2. **The e-voting period begins on 21st September, 2026 (9:30 AM) and ends on 23rd September, 2026 (5:00 PM).** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date of 17th September, 2026** may cast their vote electronically. The e-voting module shall also be disabled by CDSL for voting thereafter.

3. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

4. The shareholders should log on to the e-voting website www.evotingindia.com
   a) Click on Shareholders
   b) Now Enter your User ID
   c) For CDSL: 16 digits beneficiary ID
   d) For NSDL: 8 Character DP ID followed by 8 Digits Client ID
   e) Members holding shares in Physical Form should enter Folio Number registered with the Company.
   f) Next enter the Image Verification as displayed and Click on Login.
   g) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
   h) If you are a first time user follow the steps given below:

PAN	10 digit PAN issued by Income Tax Department, if the same has been registered with the DP or as the case may be with the company. For Members who have not registered their PAN the first two letters of their name followed by the eight digits serial number printed on the address slip shall be entered in the PAN field.
Date of Birth	Date of Birth as registered with DP or as the case may be with the company in dd/mm/yyyy format.
Bank Details	Enter the Bank Details as recorded in your demat account are in the company records for the said demat account or folio.

i) Click submit for further processing, if the password entered is incorrect system will not allow the login and you will have to repeat the process under (e) above until the proper password is entered.

j) Members holding shares in physical form will be directed to the "Company Selection" Menu.

k) Members holding shares in demat form and participating in e-voting through www.evotingindia.com for the first time will be required mandatorily to create their own password to proceed with the e-voting process. The new password shall be used by them for any further e-voting on CDSL platform. After completion of the new password creation, they will be directed to the company Selection Menu

l) Click on the EVSN for the Olympic Management And Financial Services Ltd. and you will be directed to the e-voting screen.

m) Description of the resolution as set out in the notice of the meeting and the voting options YES/NO will be displayed for each of the resolutions on this screen for voting.

n) Click on the "RESOLUTIONS FILE LINK" if you wish to view the full description of the resolution.

o) Select the option YES or NO for each of the item as desired by you. Your option YES implies that you assent to the resolution and option NO implies that you dissent to the resolution

p) After selection click on "SUBMIT" and a confirmation box will be displayed, if you wish to confirm and complete the voting press OK, else press CANCEL to change your vote.

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

r) You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.

5. Voting through electronic means would be on the basis of proportion of shares held by the members viz on one share one vote.**Note for Non – Individual Shareholders and Custodians**

•Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.

• A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

• After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

• The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote

•A scanned copy of the Board Resolution and Power of Attorney (POA) which 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.

For any queries or issues regarding e-voting, please refer to the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.co.in under help section or write an email to helpdesk.evoting@cdslindia.com.

6. Shri Manthan Negandhi of M/s. Manthan Negandhi & Co, Company Secretaries, Mumbai has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.

7. The result of the electronic voting shall be declared within 48 hours of the conclusion of AGM. The result along with the Scrutinizer's report shall also be placed on the website of the Company and CDSL.

Members may also note that the Notice of 42nd Annual General Meeting and the Annual Report for the Financial Year 2025-26 will also be available on the Company's website www.Corporatementors.in for download.

STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

ITEM NO. 3:

To approve change in designation of Mr Pawan Kr Agarwal as Director of the Company from Independent to Executive Director of the Company in this regard 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 the Companies Act, 2013 and other applicable laws, rules and regulations (including any statutory modification or re-enactment thereof for the time being in force), the members of the Company hereby approve the change in designation of Mr. Pawan Kr Agarwal (DIN: 00556417) from Independent Director to Executive Director of the Company, with immediate effect on such terms and conditions, including remuneration, as may be determined by the Board of Directors in accordance with applicable provisions of law.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution, including filing of necessary forms and returns with the Registrar of Companies and other statutory authorities.

Item No. 4:

To seek consent for Related Parties Transactions upto an aggregate limit of 2 Crores only and in this regard to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT approval of the Members of the Company be and is hereby accorded to enter into agreement(s)/transaction(s) with Related Parties in the ordinary course of business at arm's length basis for the purpose of raising funds through NCDs / Bonds, to take / give property/properties on lease/rent, to avail/render any services or any other kind of transactions which construe to be Related Party Transactions up to an aggregate limit of 2 crores (Rupees Two Crores only) till the conclusion of 43rd AGM from the date of this Resolution including the transaction(s) already entered into with such party/parties from 01st April, 2026 till the date of this resolution.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorised to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to the Officials of the Company, to give effect to the aforesaid Resolution."

Item No. 5:

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required. Pursuant to the provisions of section 186(3) of the Companies Act, 2013 and rules made there under, the Company needs to obtain prior approval of shareholders / members by way of special resolution passed at the General Meeting in case the amount of investment, loan, guarantee or security proposed to be made is more than the higher of sixty percent of the paid up share capital, free reserves and securities premium account or one hundred percent of free reserves and securities premium account.

Accordingly, the Board of Directors of the Company proposes to obtain approval of shareholders by way of special resolution as contained in the notice for an amount not exceeding INR 2,00,00,000 (Rupees Two Crore Only) outstanding at any time notwithstanding that such investments, outstanding loans given or to be given and guarantees and security provided are in excess of the limits prescribed under Section 186 of the Companies Act, 2013.

The Directors therefore, recommend the Special Resolution for approval of the members.

None of the Directors, Key Managerial Personnel of the Company or their relatives are, in any way, financially or otherwise, concerned or interested in the resolution.

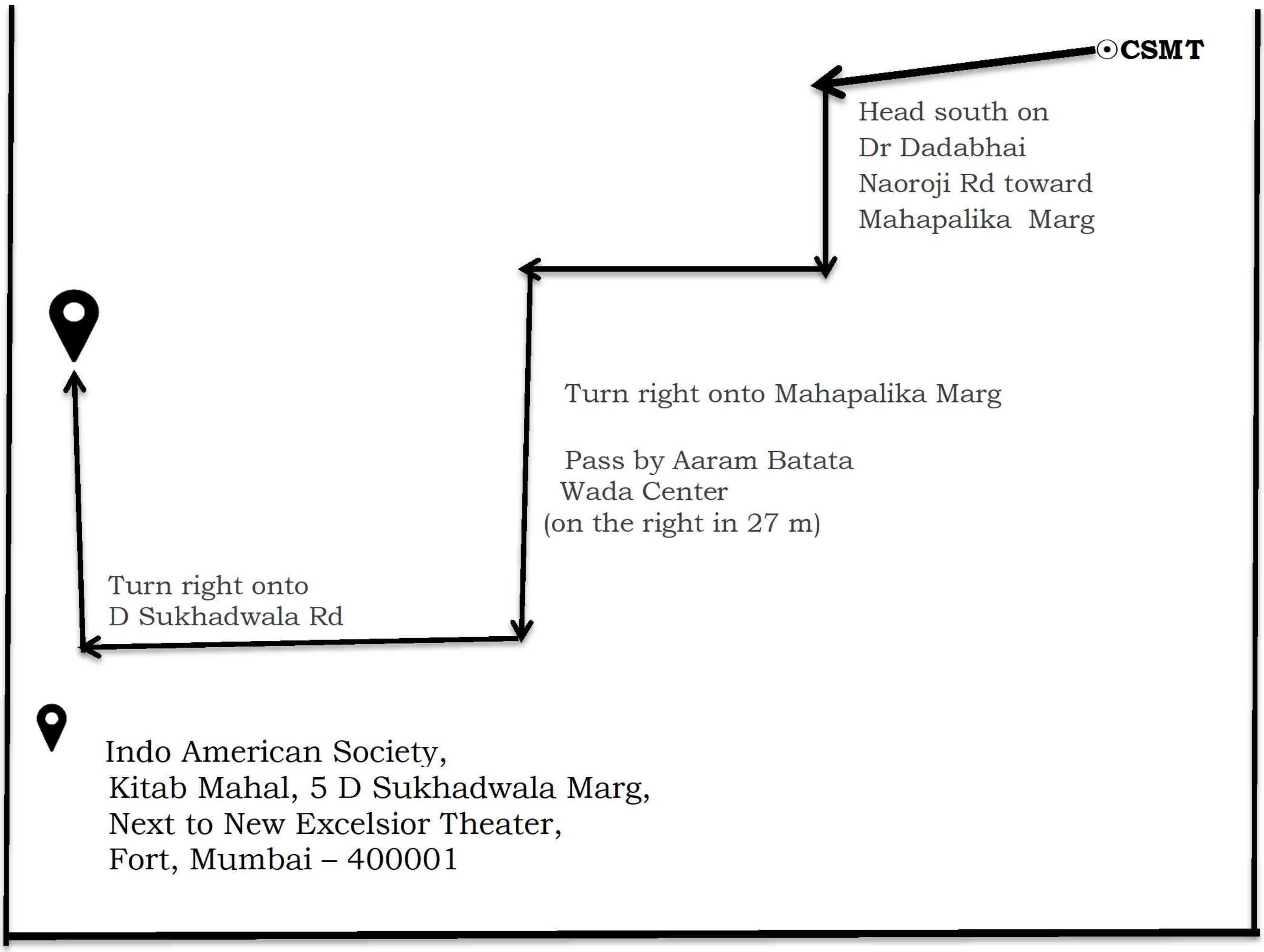
By order of the Board of Directors

Sd/-
PAWAN KR AGARWAL
Director
DIN No. 00556417

Place: Mumbai
Date: 28.05.2026

ROUTE MAP TO VENUE OF THE ANNUAL GENERAL MEETING ON THURSDAY,

24TH SEPTEMBER, 2026, AT 4.00 P.M.



Venue Address:

Indo American Society, Kitab Mahal, 5 D Sukhadwala Marg, Next to New Excelsior Theater, Fort, Mumbai – 400001

Landmark: CSMT

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED

CIN: L65990MH1984PLC033825

Registered Office: 42, Gopal Bhavan, 199 Princess Street, Mumbai – 400 002

OLYMPIC MANAGEMENT & FINANCIAL SERVICE LIMITED

DIRECTORS' REPORT

To,
The Members

Your Directors present their 42nd Annual Report along with the Audited Financial Statements of your Company for the Financial Year ended, 31st March, 2026.

1. **Financial Results** **(Amount in Lacs)**

Particulars	**31-03-2026**	**31-03-2025**
Revenue From Operation	12.85	5.14
Other Income	5.48	9.00
Profit / (Loss) before Tax & Depreciation	(1.17)	(35.48)
Depreciation	1.81	1.81
Profit Before Tax/(Loss)	(2.98)	(37.29)
Tax	0.54	(0.11)
Profit / (Loss) After Tax	(2.44)	(37.40)
Extra-Ordinary Item	(12.01)	(8.00)
Profit / Loss after Extra Ordinary Item	(14.44)	(45.40)

2. **DIVIDEND:**

In view of loss, your Directors regret their inability to propose any dividend for the Financial Year ended 31st March, 2026.

3. **FINANCIAL PERFORMANCE OF THE COMPANY:**

Operating revenue was at Rs. 12.85 Lacs in the Financial Year 2025-26 as compared to Rs. 5.14 Lacs in Financial Year 2024-25. The increase in revenue was mainly due to proper utilization of available resources by management of the Company and operational performance by the business. The Net Loss during the FY 2025-26 is Rs. 14.44 Lacs as compared to loss of Rs. 45.40 Lacs during the last financial year.

4. **SHARE CAPITAL:**

The paid-up Equity Share Capital of the company as on 31st March, 2026 was Rs.3,00,66,000 (Rupees Three Crore and Sixty Six Thousand). During the year under review, the Company has not issued shares with differential voting rights nor granted stock options nor sweat equity.

5. **TRANSFER TO RESERVES:**

The Company has not transferred any amount to the General Reserve.

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

In accordance with the provisions of Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, the Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo are not applicable to the Company.

7. **CHANGE IN THE NATURE OF BUSINESS, IF ANY:**
There has been no change in the nature of business of the Company during the period under review.

8. **MANAGEMENT DISCUSSION AND ANALYSIS REPORT**
The same is set out in this Annual report.

9. **REVISION OF FINANCIAL STATEMENT OF THE COMPANY/THE REPORT OF THE BOARD:**
The Financial statement of the Company/Directors' Report has not been revised during the period under review as per Section 131 of the Companies Act, 2013.

10. **ANNUAL RETURN:**

Pursuant to Section 92(3) of the Companies Amendment Act, 2017; Companies having a website shall place a copy of the Annual Return (MGT-7) on its website and also give a web link of the Annual Return in the Board's Report.

The extract of Annual Return Form MGT-9 is available on website of the Company at www.corporatementors.in.

11. **DEPOSITS:**
The Company has not accepted any deposits within the meaning of Section 73(1) of the Companies Act, 2013 and the Rules made there under.

12. **THE DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:**
The Company has adequate internal financial controls commensurate with the nature of its business and size of its operations beside timely statutory audit, limited reviews and internal audits taking place periodically. The reports of the internal audit along with comments from the management are placed for review before audit committee.

13. **BOARD OF DIRECTORS AND ITS MEETINGS:**
The Company's Board comprises of six directors having adequate combination of Executive and Non-Executive Directors of the Company. The Chairman of the Board is a Non-Executive Director. The number of Non-Executive Independent Directors is 50% of the total strength of the Board. There is one Woman Director on the Board of the Company.

The Board of Directors met 5 (five) times during the Year under review. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

Sr. No.	Date of Meeting	Venue of the Meeting	Directors present	Directors to whom leave of absence was granted
1.	13.05.2025	42, Gopal Bhawan 199, Princess Street, Mumbai - 400002	Pawan Kr Agarwal S. N. Agarwal Preethi Thomas Yangal Laxmidhar Bhola Benitto Kumar Nadar	Mr. Prafulla Shirke
2	09.06.2025	42, Gopal Bhawan 199, Princess Street, Mumbai - 400002	Pawan Kr Agarwal S. N. Agarwal Preethi Thomas Yangal Laxmidhar Bhola Benitto Kumar Nadar	Mr. Prafulla Shirke
3	07.08.2025	42, Gopal Bhawan 199, Princess Street, Mumbai - 400002	Pawan Kr Agarwal S. N. Agarwal Preethi Thomas Yangal Laxmidhar Bhola Benitto Kumar Nadar	Mr. Prafulla Shirke
4	13.11.2025	42, Gopal Bhawan 199, Princess Street Mumbai 400002	Pawan Kr Agarwal S. N. Agarwal Preethi Thomas Yangal Laxmidhar Bhola Benitto Kumar Nadar	Mr. Prafulla Shirke
5	06.02.2026	42, Gopal Bhawan 199, Princess Street Mumbai 400002	Pawan Kr Agarwal S. N. Agarwal Preethi Thomas Yangal Laxmidhar Bhola Benitto Kumar Nadar Mr. Prafulla Shirke	------

14 CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Mr. S. N. Agarwal, Director of the Company retires by rotation at the ensuing Annual General Meeting of the Company and being eligible, offers himself for re-appointment. The Board recommends his re- appointment.

Mr Prashant Vipani, Company Secretary tendered his resignation from the post of Company Secretary with effect from 31st March 2026.

15. STATEMENT ON DECLARATION GIVEN BY THE INDEPENDENT DIRECTORS UNDER SECTION 149(6) OF THE COMPANIES ACT, 2013:

The Independent Directors have submitted the declaration of Independence, as required pursuant to section 149(7) of the Companies Act, 2013, stating that they meet the criteria find dependence as provided in sub-section (6) and there has been no change in the circumstances which may affect their status as independent director during the year.

16. COMMITTEES OF BOARD:

I. Nomination and Remuneration Committee:

In accordance with the provisions of Section 178 of the Companies Act, 2013 read with rules, the Company has appropriate Nomination and Remuneration Committee consisting of three Directors, majority being the Independent Directors. The Committee acts in accordance with the 'Terms of Reference' approved and adopted by the Board from time to time.

The existing Nomination and Remuneration Committee of the Company consists of three Directors with Independent Directors being majority and the said constitution is in line with the provisions of Section 178 of the Companies Act, 2013, read with the rules.

The Composition of the Committee is as under:

Sr. No.	Name of the Member	Designation
1.	Mr. Benitto Kumar Nadar	Independent Director, Chairman
2.	Mr. Laxmidhar Narsingh Bhola	Independent Director
3.	Ms. Preethi Thomas Yangal	Director

Remuneration Policy and Criteria for selection of candidates for appointment as Directors, Key Managerial Personnel and Senior Management positions

The Company has in place a policy for remuneration of Directors, Key Managerial Personnel and Senior Management as well as well-defined criteria for the selection of candidates for appointment to the said positions which has been approved by the Board. The Policy broadly lays down the guiding principles, philosophy and the base is for payment of remuneration to the executive and non-executive Directors (by way of sitting fees and commission), Key Managerial Personnel and Senior Management. The criteria for selection of candidates for the above positions cover the various factors and attributes which are considered by the Nomination & Remuneration Committee and the Board of Directors while making as election of the candidates. The above policy along with the criteria for selection is available at the website of the Company at www.corporatementors.in.

II. **Audit Committee:**

The existing 'Audit Committee' of the Company consists of three Directors with Independent Directors forming a majority and the said constitution is in line with the provisions of Section 177 of the Companies Act, 2013, **read with the rules and the Company has re-constituted committee in the Board Meeting held on 13th Aug., 2026.**. The Audit Committee act sonic accordance with the' Terms of Reference' specified by the Board in writing from time to time.

The Composition of the Committee is as under:

Sr. No.	Name of the Member	Designation
1.	Mr. Laxmidhar Singh Bhola	Independent Director, Chairman
2.	Mr. Benitto Kumar Nadar	Independent Director
3.	Ms. Preethi Thomas Yangal	Director

III. Stakeholders Relationship Committee:

The existing Stakeholders Relationship Committee of the Company consists of three Directors with Independent Directors forming a majority and the said constitution is in line with the provisions of Section 178 of the Companies Act, 2013, read with the rules. The Stakeholders Grievance Committee act sonic accordance with the' Terms of Reference' specified by the Board in writing from time to time.

The Committee has the mandate to review, redress shareholders' grievances and to approve all share transfers / transmissions.

The Composition of the Committee is as under:

Sr. No.	Name of the Member	Designation
1.	**Mr. Benitto Kumar Nadar**	Independent Director (Chairman)
2.	**Laxmidhar Narsingh Bhola**	Independent Director
3.	**Ms. Preethi Thomas Yangal**	Director

IV. The Vigil Mechanism:

Your Company believes in promoting a fair, transparent, ethical and professional work environment. The Board of Directors of the Company has established Whistle Blower Policy &Vigil Mechanism in accordance with the provisions of the Companies Act, 2013 and for reporting the genuine concerns or grievances or Concerns of actual or suspected, fraud or violation of the Company's code of conduct.

The said Mechanism is established for directors and employees to report their concerns. The policy provides the procedure and other details required to be known for the purpose of reporting such grievances or concerns. The Audit Committee oversees the Vigil Mechanism. The same is uploaded on the website of the Company www.corporatementors.in

17 RELATED PARTY TRANSACTIONS:

During the year, your company has not entered into any related party transactions mentioned under Section 188 of Companies Act, 2013. Thus, disclosure in Form AOC-2 in terms of the Companies Act, 2013 is not required.

18 ANNUAL EVALUATION BY THE BOARD OF ITS OWN PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS:

Pursuant to the provisions of Sections 134(3)(p), 149(8), Schedule IV of the Act and in accordance with the policy for Performance Evaluation of the Individual directors, Board and its Committees, which includes criteria for performance evaluation, as structured questionnaire was prepared after taking in to consideration the various aspects of the Board's functioning, composition of the Board and its Committees, effectiveness of Board / Committee processes, information provided to the Board, etc. On the basis of the said questionnaire, the Directors have carried out the annual performance evaluation of the Board, Independent Directors, Executive Directors, Committees and the Chairman of the Board. A separate meeting of the Independent Directors was also held during the year for the evaluation of the performance of non- independent Directors, performance of the Board as a whole and that of the Chairman. The Board expressed their satisfaction with the evaluate on process.

19 STATUTORY AUDITORS:

M/s. R. K. Khandelwal & Co., Chartered Accountants (Firm Registration No. 105054W), were appointed as Statutory Auditors of the Company for a period of five years at the 41st Annual General Meeting held on 30th September, 2025, to hold office until the conclusion of the sixth ensuingAnnual General Meeting to be held in the year 2030, in terms of Section 139 of the Companies Act, 2013.

They have furnished the requisite certificate under Section 141 of the Companies Act, 2013 confirming their eligibility, and have also confirmed compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including possession of a valid Peer Review Certificate issued by the ICAI.

Accordingly, no fresh appointment is required at the ensuing AGM, and the members may note the continuation of their tenure until FY 2029-30.

20 SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT:

M/s. Manthan Negandhi & Co., Practicing Company Secretary (Proprietor: Manthan Negandhi), were appointed to conduct the Secretarial Audit of the Company for a period of five consecutive financial years commencing from FY 2025-26 up to FY 2029-30, pursuant to Section 204 of the Companies Act, 2013 and the rules made thereunder.

The Secretarial Audit Report for the financial year 2025-26, as issued by the Secretarial Auditor, forms part of the Annual Report. The appointment continues for the remaining tenure as approved by the members, and no fresh appointment is required at the ensuing AGM.

21 OBSERVATIONS BY SECRETARIAL AUDITOR IN ITS REPORT

The Secretarial Auditor M/s. Manthan Negandhi & Co. has given its observations in its report of MR-3 annexed to the director’s report in Annexure A.

22 COMMENTS BY THE MANAGEMENT ON OBSERVATIONS BY SECRETARIAL AUDITOR IN ITS REPORT

Management response:-

1. The Board is not properly constituted:-

The Board is informed that Mr. Pawan Kr Agarwal, one of the promoters of the Company, holds the position of Executive Director and not that of an Independent Director.

It is proposed that this clarification be placed before the members at the forthcoming Annual General Meeting for their consideration and approval.

The Board is requested to take note of the above and authorize necessary steps to place the matter before the shareholders.

2. Company's website not updated on real time basis

The Company acknowledges that its website is not updated on a real-time basis. The management is committed to strengthening internal processes to ensure timely and accurate disclosures. Steps are being initiated to enhance monitoring and compliance so that updates are made promptly in line with statutory requirements and best practices.

3. Promoters shareholding is in physical mode

The Company clarifies that the shareholding of one of the promoters is presently held in physical mode and placed under an escrow account. The process of reclassifying this promoter into the Public category is currently underway.

Due to this transitional status, there is a temporary mismatch between the shareholding pattern disclosed by the Company and the records maintained by the Registrar and Transfer Agent (RTA). The Company assures that upon completion of the reclassification process, the records will be fully aligned and updated accordingly.

4. Company's status on BSE master data is SDD Non-Compliant

The Company acknowledges that its current status reflects SDD Non-compliance. The management is actively reviewing the gaps and has initiated corrective measures to ensure compliance with the Structured Digital Database (SDD) requirements. Necessary systems and processes are being strengthened to achieve full compliance at the earliest, and the Company remains committed to adhering to all applicable regulatory standards.

5. Financial statements not signed by Company Secretary

The Company clarifies that the financial statements for the financial year ended 31st March 2026 have not been signed by the Company Secretary due to the vacancy in the position of Company Secretary. The Board is in the process of appointing a qualified Company Secretary, and upon such appointment, the necessary statutory requirements will be duly complied with.

23 CORPORATE GOVERNANCE

Pursuant to the Regulation 15 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which is effective from 01st December, 2015, the Company is not required to comply with provisions of Corporate Governance as its paid-up capital is less than Rs.10 Crore and its net worth is also less than Rs. 25 Crore as on 31st March, 2026.

24. QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY STATUTORY AUDITORS:

There are no qualifications or adverse remark or disclaimers made by the Auditors in their reports.

25. MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

No material changes and commitment so there than in the normal course of business have occurred after the close of the year till the date of this Report, which affect the financial position of the Company.

26. DETAILS OF HOLDING/ SUBSIDIARY/ JOINT VENTURES/ ASSOCIATE COMPANIES:

The Company is not a holding, a subsidiary or an associate company of any company and vice versa. The Company does not have any joint ventures.

27. STATEMENT FOR DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY U/S134:

The Board of the Company looked into the element of risk associated with the company. At present, the Company has not identified any element to risk which may threaten the existence of the Company. As per Regulation 21 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 the top 100 listed entities needs to adopt Risk Management Policy. Therefore, the Company is not required to adopt Risk Management Policy.

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

The Company is committed to provide safe and conducive environment to its employees. The Company has an Internal Complaints Committee (ICC) to red rests complaints received regarding sexual Harassment. Your Directors further state that during the year under review, there was no case filed pursuant to the Harassment of Women at Workplace (Prevention, Prohibition and Redressed) Act, 2013.

29. DISCLOSURE AS PER RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

None of the Directors are drawing remuneration. There is only one employee in the Company i.e. Mr. Krishna Jha (CFO). Mr. Krishna Jha is not drawing any salary. Hence there being no directors drawing remuneration and only one employee drawing salary, it is not possible to derive ratio of remuneration of each Director to median remuneration of employees for the Financial Year 2025-26 as required under Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules,2014.

30. DETAILS IN RESPECT OF FRAUDS REPORTED BY THE AUDITORS UNDER SECTION 143(12) OF COMPANIES ACT, 2013:

There are no frauds reported by the Auditor which are required to be disclosed under Section 143(12) of Companies Act, 2013.

31. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENT BY THE COMPANY:

Details of loans, guarantees and investments covered under the provisions of Section 186 of the Companies Act, 2013 have been set the notes to accounts.

32. CORPORATE SOCIAL RESPONSIBILITY POLICY:

During the year under review, the Company has not developed the policy on Corporate Social Responsibility as the Company does not fall under the prescribed lasses of Companies mentioned under section135 (1) of the Companies Act, 2013.

33. MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDERSUB- SECTION OF SECTION 148 OF THE COMPANIES ACT, 2013:

The Company is not required to maintain Cost Records as specified by the Central Government under sub- section (1) of section 148 of the Companies Act, 2013.

34. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND THE COMPANY' SOPERATION IN FUTURE:

The Delisting Committee of Bombay Stock Exchange Limited (BSE) had passed an order against the Company on July 04, 2018 there by delisting the securities of the Company under SEBI (Delisting of Equity Shares) Regulations, 2009. However the Order was rescinded on January 23, 2019 pursuant to which the equity shares of the Company are listed on BSE platform however the trading of securities is suspended. **As per letter dated 29.05.2024 received from BSE, the internal Regulatory oversight and Review Group of Exchange has granted in-principal approval for revocation of suspension in trading of equity shares.**

35. DIRECTORS' RESPONSIBILITY STATEMENT:

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

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

b) the directors had selected such accounting policies and applied the consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other regularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

36. DETAILS OF ONE TIME SETTLEMENT AND VALUATION DONE [Rule 8(5)(xii) of Companies (Accounts) Rules, 2014]

The Company has not made any one-time settlement with Banks or Financial Institutions during the year under review. Hence, the details of difference between the amount of valuation done at the time of one-time settlement and the valuation done while taking loans from Banks or Financial Institutions along with reasons thereof are not applicable.

37. DISCLOSURE UNDER MATERNITY BENEFIT ACT, 1961 [Rule 8(5)(xiii) of Companies (Accounts) Rules, 2014]

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, as amended, and has extended all statutory benefits to eligible women employees during the year ended 31st March, 2026. The Company has constituted an Internal Complaints Committee as required under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

38. ACKNOWLEDGEMENT:

Your Directors place on record their sincere gratitude for the assistance, guidance and co-operation the Company has received from all stakeholders. The Board further places on record its appreciation for the dedicated services rendered by the employees of the Company.

For and on behalf of the Board of Directors
For Olympic Management & Financial Services Limited

Sd/-	**Sd/-**
Pawan Kr Agarwal Director DIN: 00556417	S. N. Agarwal Whole-time Director DIN: 01764628

Place: Mumbai
Date: 28.05.2026

Registered Office:
42, Gopal Bhavan,
199 Princess Street,
Mumbai – 400 002

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

OVERVIEW

The company is looking for profitable ventures as its main area of functioning. The company has decided to setup a conflict management centre to provide services in the area of mediation, conciliation and other alternative dispute resolution mechanism to corporate and other concerns.

FINANCIAL HIGHLIGHTS

Particulars	31.03.2026	31.03.2025
Earnings Before Interest & Taxes	(2.98)	(37.29)
Extra-Ordinary Item	(12.01)	(8.00)
Profit/Loss After Extra-Ordinary Item	(14.99)	(45.29)
Profit/Loss After Tax	(14.44)	(45.40)
Eps	(0.48)	(1.51)
Debt	NIL	NIL

INDUSTRY STRUCTURE AND DEVELOPMENT

The company is rendering services mainly to SME Sector. The enquiries for new project assignments in SME sector is likely to pick up and there is good potential in times to come.

As we had observed in the past that it has become difficult for small merchant banking companies and consultancy outfits to survive. The global consulting firms made inroads in our country. All these factors have made it difficult for the industry to grow. The trend, however, is becoming clear and only those companies will survive which are par excellence in their core field.

CONSULTANCY

The consultancy for restructuring, amalgamations, merger, Demergers, spin-off etc. have suddenly developed. Your company has plans to focus on these are as with consultancy in projects, fund raising, public offerings and dispute resolutions services. The same is likely to show result after the establishment to National Company Law Tribunal which has now become reality.

FINANCE AND INVESTMENT

The area of finance and investment is likely to see upward trend. However, all investments made through bought out deals, devolvement's in underwriting commitments etc. have severally affected the financials of the company.

OPPORTUNITIES

- Consulting in restructuring, amalgamation etc.
- Project consultancy
- Financial consultancy
- Liaison activities
- Conflict Management Services
- Diversification plans

THREATS

- Large over head
- Competition from big firms
- Recovery of fees
- Branding

FUTURE BUSINESS OUTLOOK

In this information age, knowledge is power. Timely and accurate information is sought by a number of companies. A large number of companies are looking for diversification plans, as their existing activities are no more profitable. The company plans to make such services available to its constituents in times to come.

INTERNAL CONTROL SYSTEMS

The level of activities of the company at present is quite low. Keeping in view the scale of operation, size of the company, and cost aspect, the company has reasonably good internal control system to ensure that all its assets are safeguarded and protected against loss from unauthorized use or disposition and transaction are authorized, recorded and reported correctly. The internal control systems are also designed to ensure that the financial and other records are reliable, for preparing financial statements and other data.

RISKS AND CONCERNS

The business of the company largely depends on the improvement of investment climate, growth of medium scale sector and pooling of resources by the company. The company will endeavour its best to capitalize on its strengths and improve upon its weak areas.

HUMAN RESOURCES DEVELOPMENT

Rather than recruiting permanent employees, the company will prefer to outsource various Services based on assignments in hands. This will minimize the risk and keep the overheads at reasonable level.

CAUTIONARY STATEMENT

Some of the statements made above are stated as required by applicable regulations. While they are based on the data available and the bonfire judgment of the management, the actual result may be affected by various factors, which may be different from what your management envisages in terms of future performance & outlook.

For and on behalf of the Board of Directors
For Olympic Management & Financial Services Limited

Sd/-	Sd/-
Pawan Kr Agarwal	**S. N. Agarwal**
Director	Whole-time Director
DIN: 00556417	DIN: 01764628

Place: Mumbai
Date: 28.05.2026

Registered Office:
42, Gopal Bhavan,
199 Princess Street,
Mumbai – 400 002

CEO/CFO CERTIFICATE

To,
The Board of Directors
Olympic Management & Financial Services Limited
Mumbai

We, Mr. Satyanarayan Ramchandra Agarwal, Whole Time Director and Mr. Krishna Jha, Chief Financial Officer of the Company do hereby certify 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:

i. These statements do not contain any materially untrue statement or omit any material fact or contain statement that might be misleading;

ii. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

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

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

(d) We have indicated to the Auditors and the Audit Committee

i. Significant changes in internal control during the year;

ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

iii. There have been no instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on behalf of the Board of Directors
For **Olympic Management & Financial Services Limited**

Place: Mumbai	**Sd/-**	**Sd/-**
Date: 28th May ,2026	**S N Agarwal**	**Krishna Jha**
	Whole Time Director	**Chief Financial**
	Officer	

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Olympic Management & Financial Services Limited
42, Gopal Bhawan 199, Princess Street, Mumbai City, 400002

Dear Sirs,

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Olympic Management & Financial Services Limited (CIN - L65990MH1984PLC033825)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

1. I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company as given in Annexure A**,** for the financial year ended on 31st March, 2026, according to the provisions of:

   (i) The Companies Act, 2013 ("the Act") and the rules made there under;

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

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

   (iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') to the extent applicable to the Company:

   a) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **- NOT APPLICABLE to the Company during the review period as there is no direct and / or indirect acquisition of any shares or voting rights or control over the Company by promoters & persons acting in concert**;

c) 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;
d) The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;
e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time - **NOT APPLICABLE to the Company during the period under review as the Company has not issued any securities.**

2. Provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') were **not applicable** to the Company during the audit report:

   a) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014, as the Company has not issued any securities to the employees of the Company;

   b) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;

   c) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018, as the Company has not bought-back any securities;

   d) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008, as the Company has not issued any debt securities.

3. Provisions of the Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder were not applicable to the Company during the audit period under report.

4. I have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings; and

(ii) The Listing Agreements entered into by the Company with the Bombay Stock Exchange Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

I, further, report that,

The Board of Directors of the Company presently comprises six (6) Directors, consisting of four (4) Non-Executive Directors and two (2) Executive Directors, including one Woman

Director. It is noted that due to an inadvertent error in the filing of the appointment form, Mr. Pawan Kr. Agarwal, being the majority shareholder and promoter, has been recorded as an Independent Director.

During the year under review, there were no changes in the composition of the Board of Directors.

Further, Mr. Prashant Chandrakant Vipani tendered his resignation from the office of Company Secretary with effect from 31st March 2026. Subsequent to his resignation, no individual has been appointed to the position of Company Secretary.

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

The majority decisions are carried through while the dissenting member's views, if any, are captured and recorded as part of the minutes.

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

I, further, report that during the audit period there are no events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

I, further, report that during the audit period, the company passed two (2) special resolutions at their 41st Annual General Meeting held on 30th September, 2025.

<u>During the audit period, there were following observations/comments:-</u>

1. **I, further, report that,** the Board of Directors of the Company presently comprises of six (6) Directors, consisting of four (4) Non-Executive Directors and two (2) Executive Directors, including one Woman Director. It is noted that due to an inadvertent error in the filing of the appointment form, Mr. Pawan Kr. Agarwal, being the majority shareholder and promoter, has been recorded as an Independent Director.

2. **I, further, report that** during the audit period, it has been observed that the Company's website is not updated on real time basis.

3. **I further, report that,** the one of the promoters shareholding is in physical mode and under escrow account. The process of reclassifying that promoter into public category is under process. That is the reason its shareholding pattern mismatches with the RTA records.

4. **I further, report that,** the Company was levied a penalty for non-compliance with regards to Integrated Governance for quarter ended 31st March 2026.

5. **I further, report that,** the Company's status is SDD Non-compliant as visible in BSE Master data of the Company.

6. **I further, report that,** The Company's trading of shares is restricted on CSE (Calcutta Stock Exchange).

7. **I further, report that,** the financials for the FY ended 31st March 2026 are not signed by the Company Secretary due to non-appointment of Company Secretary.

SD/-
Manthan Negandhi & Co.
Practicing Company Secretary
A.C.S. No.: 56472
C. P. No.: 21289
Peer Review Certificate No. 3226/2023

Mumbai, 28th day of May, 2026
UDIN: A056472H000527723

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

Annexure A

To,
The Members
Olympic Management & Financial Services Limited
Mumbai

This report of even date is to be read in conjunction with, and forms an integral part of, this letter.

1. Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

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

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, I have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events, etc.

5. The Compliance of the provisions of Corporate Governance and other applicable laws, rules, regulations, standards are the responsibility of management. My examination was limited to the verification of procedure of secretarial records on test basis.

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

SD/-
Manthan Negandhi & Co.
Practicing Company Secretary
A.C.S. No.: 56472
C. P. No.: 21289
Peer Review Certificate No. 3226/2023

Mumbai, 28th day of May, 2026
UDIN: A056472H000527723

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,
The Members,
OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED
42, Gopal Bhawan 199, Princess Street, Mumbai City,
Maharashtra, India, 400002

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Olympic Management and Financial Services Limited having CIN L65990MH1984PLC033825 and having registered office at 42, Gopal Bhawan 199, Princess Street, Mumbai City, Maharashtra, India, 400002 (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) Regulations, 2015.

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

Sr. No	Name of the Director	DIN	Designation	Date of Appointment
1.	Pawan Kr Agarwal	00556417	Independent Director	23/08/1984
2.	Prafulla Shankarrao Shirke	01209632	Independent Director	28/09/1995
3.	Laxmidhar Narsingh Bhola	02186657	Independent Director	30/03/2000
4.	Satyanarayan Ramchandra Agarwal	01764628	Wholetime Director	30/05/1999
5.	Preethi Thomas Yangal	08853472	Director	14/09/2020
6.	Benitto Kumar Neethiraya Nadar	08969902	Independent Director	02/01/2025

Notes:-

1. the Board of Directors of the Company presently comprises of six (6) Directors, consisting of four (4) Non-Executive Directors and two (2) Executive Directors, including one Woman Director. It is noted that due to an inadvertent error in the filing of the appointment form, Mr. Pawan Kr. Agarwal, being the majority shareholder and promoter, has been recorded as an Independent Director.

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. I further state that such compliance is neither an assurance as to future viability of the Company nor the efficiency or effectiveness with which management has conducted the affairs of the company.

For Manthan Negandhi & Co.
Practicing Company Secretaries
Sd/-
Manthan Neeta Kishore Negandhi
Proprietor
Membership No. ACS 56472
CP No. 21289
Place: Mumbai
Date: 28th May 2026
UDIN: A056472H000527734

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD
CIN No.: L65990MH1984PLC033825
Cash Flow Statement for the year ended 31st March, 2026

	Year ended 31st March, 2026 Rs. In Lacs		Year ended 31st March, 2025 Rs. In Lacs	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (Loss) before Tax and extra ordinary item	-2.98		-37.29	
From Continuing Operations				
From Discontinued Operation	0.00	-2.98	0.00	-37.29
		-2.98		-37.29
Adjustment for :				
Depreciation	1.81		1.81	
Net gain on sale / fair valuation of investments through profit and loss	3.60		-5.92	
Profit /Loss on sale of Investment	-0.13		0.69	
Interest Income	-3.86		-3.72	
Dividend Received	-0.03		-0.03	
extra ordinary item	-12.01	-10.61	-7.99	-15.16
Operating Profit before Working Capital change		-13.59		-52.45
Changes in working Capital:				
(Increase)/ Decrease in Trade Receivables	5.12		2.65	
Increase/ (Decrease) in Trade and other Payables (Net)	-6.19		4.37	
(Increase)/ Decrease in Other Financial Asset (Net)	0.51	-0.56	0.00	7.01
Cash generation from Operation before Tax		-14.15		-45.44
cash flow from extra ordinary item		0.53		
Net Cash Generated/ (Used) - Operating Activities		-13.62		-45.44
B. CASH FLOW FROM INVESTMENT ACTIVITIES				
Sale of Investment	2.35		0.00	
Sale of Fixed Assets	0.00		0.13	
Dividend Received	0.03	2.38	0.03	0.16
Net Cash Generated/ (Used) - Investing Activities		2.38		0.16
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long-term Borrowings	6.31		37.23	
(Increase)/ Decrease in loans & advances (Net)	11.83		4.66	
Interest Received	3.86	22.00	3.75	45.64
Net Cash Generated/ (Used) - Financing Activities		22.00		45.64
Net Increase/ (Decrease) in Cash and Cash Equivalents		10.75		0.36
Add : Opening Cash and Cash Equivalents		0.97		0.61
Closing Cash and Cash Equivalents		11.72		0.97

The accompanying Notes are an integral part of the Standalone Financial Statements.
As per our attached report of even date

For R K KHANDELWAL & CO
Chartered Accountants
Firm Registration no.105054W

For & on Behalf of the Board of Directors of
Olympic Management & Financial Services Ltd

Sd/-
MANISH KUMAR GARG
PARTNER
Membership No.117966
UDIN: 26117966PWVIFL1148

Sd/-
S. N. Agarwal
Whole Time Director
Din No. 01764628

Sd/-
Pawan KR Agarwal
Director
Din No.: 00556417

Place: Mumbai
Dated :28.05.2026

Sd/-
Preethi Thomas Yangal
Director
Din No. 08853472

Sd/-
Krishna Jha
CFO

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD
CIN No.: L65990MH1984PLC033825
BALANCE SHEET AS ON 31ST MARCH 2026

(Amount In Lacs)

PARTICULARS	Note No.	AS AT 31ST MARCH 2026	AS AT 31ST MARCH 2025
I. ASSETS			
Non-Current Assets			
a) Property Plant & Equipment	4	36.50	38.30
b) Financial Assets:			
(i)Investments	5	35.86	41.68
Total Non-Current Assets		**72.36**	**79.98**
Current Assets			
a) Financial Assets			
(i) Trade Receivables	6	13.31	18.43
(ii) Cash & Cash equivalents	7	11.72	0.97
(iii) Loans & Advances	8	66.20	78.03
(iv) Other Financial Assets	9	1.09	1.60
Total Current Assets		**92.32**	**99.03**
TOTAL ASSETS		**164.68**	**179.01**
II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	10	300.66	300.66
(b) Other Equity	11	-188.51	-174.06
		112.15	**126.60**
LIABILITIES			
1) Non-Current Liabilities:			
(a) Financial Liabilities:			
(i) Other Financial Liabilities	12	50.54	44.23
Total Non-Current liabilities		50.54	44.23
2) Current Liabilities			
(a) Other Current liabilities	13	0.90	2.78
(b) Provisons	14	1.09	5.40
Total Current Liabilities		**1.99**	**8.18**
Total Liabilities		**52.53**	**52.42**
TOTAL EQUITIES AND LIABILITIES		**164.68**	**179.01**

Notes To Accounts including Significant Accounting Policy ***1-34***

As Per Our Report Of Even Date Attached

For R. K. KHANDELWAL & CO
Chartered Accountants
Firm Registration no.105054W

For & on Behalf of the Board of Directors of
Olympic Management & Financial Services Ltd

Sd/-
MANISH KUMAR GARG
PARTNER
Membership No.117966
UDIN: 26117966PWVIFL1148

Sd/-
S. N. Agarwal
Whole Time Director
Din No. 01764628

Sd/-
Pawan KR Agarwal
Director
Din No.: 00556417

Place: Mumbai
Date: 28.05.2026

Sd/-
Preethi Thomas Yangal
Director
Din No. 08853472

Sd/-
Krishna Jha
CFO

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD
CIN No.: L65990MH1984PLC033825
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH 2026

(Amount In Lacs)

PARTICULARS	Note No.	FOR THE YEAR 2025-2026	FOR THE YEAR 2024-2025
I. Revenue from Operations	15	12.85	5.14
II. Other Income	16	5.48	9.00
TOTAL INCOME		**18.33**	**14.14**
III. EXPENSES			
Employee Benefits expenses	17	1.88	2.60
Other Expenses	18	17.62	47.02
Depreciation & Amortisation Exp	4	1.81	1.81
TOTAL EXPENSES		**21.31**	**51.43**
IV. Profit Before Extraordinary Items & Taxes		-2.98	-37.29
V.Extraordinary Items		12.01	8.00
VI. Profit Before Taxes (III+IV)		-14.99	-45.29
VII.Tax Expenses			
Current Tax		0.00	0.00
Deferred Tax		-0.54	-0.11
VIII. Net Profit/(Loss) After Taxes		-14.44	-45.40
IX. Other Comprehensive Income		0.00	0.00
X. Profit/(Loss) For The Year		-14.44	-45.40
Earning Per Share			
Basic		-0.48	-1.51
Diluted		-0.48	-1.51

Notes To Accounts including Significant Accounting Policy **1-34**

As Per Our Report Of Even Date Attached
For R. K. KHANDELWAL & CO
Chartered Accountants
Firm Registration no.105054W

For & on Behalf of the Board of Directors of
Olympic Management & Financial Services Ltd

Sd/-
MANISH KUMAR GARG
PROPRIETOR
Membership No.117966
UDIN: 26117966PWVIFL1148

Sd/-
S. N. Agarwal
Whole Time Director
Din No. 01764628

Sd/-
Pawan KR Agarwal
Director
Din No.: 00556417

Place: Mumbai
Date: 28.05.2026

Sd/-
Preethi Thomas Yangal
Director
Din No. 08853472

Sd/-
Krishna Jha
CFO

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Note 1- Corporate Information

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD ("the Company") is a limited Company domiciled and incorporated in India and its shares are listed on the Bombay Stock Exchange (BSE).

Note 2- Basis of Preparation

2.1) The financial statements of the Company have been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and Companies (Indian Accounting Standards) Amendment rules, 2016.

2.2) The financial statements have been prepared on a historical cost basis, except for certain financial assets and liabilities, which are measured at fair value / amortised cost.

2.3) The financial statements are presented in Indian Rupees (Rs.), which is the Company's functional and presentation currency.

2.4) The accounting policies adopted in the preparation of standalone Ind AS financial statement are consistent with those of previous year.

Note 3- Significant Accounting Policies

3.1) **Method of accounting:**

The accounts are prepared on the basis of historical cost convention, in accordance with the applicable accounting standards and on the accounting principles of a going concern. All expenses and income to the extent ascertainable with reasonable certainty are accounted for on accrual basis.

3.2) **Use of estimates:**

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgements and assumptions. These estimates, judgements and assumptions effect the application of the accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenditure during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgements and the use of assumptions in these financial statements have been disclosed below. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding these estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

3.3) **INVESTMENTS**

Investment of the company comprises of long term investment only. The company measure its equity investment at fair value through profit & loss. Investments in both quoted/unquoted shares are valued at fair market value.

3.4) **REVENUE RECOGNITION:**

Dividend income accrue shall be when the shareholders right to receive payment is established.

Interest income is recognized on accrual basis at effective interest rate.

3.5) **PROVISION FOR CURRENT & DEFERRED INCOME TAX:**

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

Deferred tax is recognised subject to the consideration of prudence, on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance sheet date.The Company has carry forward losses under the Income Tax Laws.In absence of virtual certainty of sufficient future taxable income, deferred tax asset has not been recognised by way of prudence in accordance with Indian Accounting Standard 12 "Income Taxes" Issued by The Institute of Chartered Accountants of India.

3.6) **Provisions, Contingent liability and Contingent Assets:**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes to the accounts. Contingent Assets are neither recognised nor disclosed in the financial statements.

3.7) **PROPERTY, PLANT AND EQUIPMENT**

The properties of the company are stated ar fair value and depreciaion provided on straight line method over the estimated useful lives of the assets. Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any, Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the management. The company depreciation property, plant and equipment over their estimated useful lives using the straight line method.

Depreciation mehods, useful lives and residual values are reviewed periodically including at each financial year end.

Amount paid towards the acquistion of property, plant and equipment outstanding at each Balance Sheet date and cost of property, plant and equipment not ready for intended use before such date are disclosed under capital work in progress. Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the statement of profit and loss when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the assets and the resultant gain or losses are recognized in the statement of profit and loss. Assets to be disposed off are reported at the lower of the carrying value or the fair value less cost to sell.

3.8) **INDIAN ACCOUNTING STANDARD (IND AS)**

In preparing these financial statements, the company has availed itself of certain exempion and exceptions in accrodance with IND AS and not required by previous GAAP.

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

Note - 4 - Property, Plant and Equipment **(Amount In Lacs)**

Particulars	Buildings office premises	Furniture and fixtures	Office equipments	Computers Hardware	Total
I. Gross carrying amount					
Balance as at 1st April 2025	39.26	8.16	0.53	0.44	48.39
Additions	0.00	0.00	0.00	0.00	0.00
Disposals	0.00	0.13	0.00	0.00	0.13
Balance as at 31st March 2026	**39.26**	**8.03**	**0.53**	**0.44**	**48.26**
II. Accumulated depreciation					
Balance as at 1st April 2025	3.72	5.36	0.43	0.44	9.95
Depreciation expense for the year	1.24	0.54	0.03	0.00	1.81
Eliminated on disposal of assets	0.00	0.00	0.00	0.00	0.00
Balance as at 31st March 2026	**4.96**	5.90	0.46	0.44	11.76
III. Net carrying amount (I-II)	**34.30**	**2.13**	**0.07**	**0.00**	**36.50**

Particulars	Buildings office premises	Furniture and fixtures	Office equipment	Computers Hardware	Total
I. Gross carrying amount					
Balance as at 1st April 2024	39.26	8.16	0.53	0.44	48.39
Additions	0.00	0.00	0.00	0.00	0.00
Disposals	0.00	0.13	0.00	0.00	0.13
Balance as at 31st March 2025	**39.26**	**8.03**	**0.53**	**0.44**	**48.26**
II. Accumulated depreciation					
Balance as at 1st April 2024	2.48	4.82	0.40	0.44	8.14
Depreciation expense for the year	1.24	0.54	0.03	0.00	1.81
Eliminated on disposal of assets	0.00	0.00	0.00	0.00	0.00
Balance as at 31st March 2025	**3.72**	5.36	0.43	0.44	9.95
III. Net carrying amount (I-II)	**35.54**	**2.68**	**0.10**	**0.00**	**38.31**

OLYMPIC MANAGEMENT FINANCIAL SERVICES PRIVATE LIMITED

DEPRICIATION AS PER INCOME TAX RULES, 1962

F.Y. 2025-2026

FIXED ASSETS

Rs. In Lacs

PARTICULARS	GROSS BLOCK							
	As on' 01/04/25	Addition During the Year more than 180 days	Addition During the Year less than 180 days	Deduction/ Adjustment	Total As at 31.03.2026	RATE %	DEP.	W.D.V AS ON 31.03.2026
Computer	0.02	0.00	0.00	0.00	0.02	40%	0.01	0.01
Equipments	0.27	0.00	0.00	0.00	0.27	15%	0.04	0.23
Furniture & Fixture	3.60	0.00	0.00	0.00	3.60	10%	0.36	3.24
Premises	32.60	0.00	0.00	0.00	32.60	5%	1.63	30.97
Current Year Total	36.49	0.00	0.00	0.00	36.49		2.04	34.45

Deffered Tax Liability Calculation - 2025-2026

	Dep.	Provision for Debtors	Inv. Valuation	Total
NET BLOCK AS PER COMPANY	36,49,370.00	-788751	-360232	
NET BLOCK AS PER I TAX	34,45,150.00	0	0	
	2,04,220.00	-788751	-360232	
	DTL	DTA	DTA	
31.20% ON	63,717	-246090	-112392	
LAST YR DEFFER TAX LIABILITY	54,442	0	0	
DEFFERED TAX LIABILITIES	9,275	-246090	-112392	

DTL on Value in increase in Investment

If net block of IT is less than the net block of co then the DTL Applicable

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

Note 5 - Non Current Investments **(Amount In Lacs)**

Particulars	Face Value	As at 31st March 2026		As at 31st March 2025	
	Per Unit, Rs.	Qty.	Value-Rs	Qty.	Value-Rs
A) Equity Instruments at Fair Market Value : (Through profit & loss account)					
Quoted:					
Amit Securities Ltd	10	3900	2.08	3900	0.16
Chennai Petroleum Corporation Ltd	10	100	0.97	100	0.61
Essar Shipping Ltd	10	0	0.00	25	0.01
ITC Ltd	10	0	0.00	1	0.00
Jaykay Enterprises Ltd	10	0	0.00	200	0.25
J K Cement Ltd	10	0	0.00	40	1.97
Pacific Industries Ltd	10	0	0.00	10	0.02
Shree Cement Ltd	10	50	11.51	50	15.25
Voltas Ltd	10	975	12.38	1000	14.22
Winsome Diamond & Jewellary Ltd	10	100	0.00	100	0.00
TOTAL (A)			**26.94**		**32.50**
Unquoted:					
Cosmic BioTech & HerbalsLLtd	10	150000	0.37	150000	0.54
Olympic Advertising Ltd	100	4296	8.55	4296	8.64
Rose Petal Leasing & Finance Ltd	10	50000	0.00	50000	0.00
Hazira Cargo Terminals Ltd	10	7	0.00	7	0.00
Salaya Bulk Terminals Ltd	10	2	0.00	2	0.00
Nayara Energy Ltd	10	37	0.00	37	0.00
Essar Ports Ltd	10	2	0.00	2	0.01
TOTAL (B)			**8.92**		**9.19**
Total Non Current Investment			**35.86**		**41.68**

Note: Quoted & Unquoted Investments are shown in lakhs,Hence the share value of investments which are less than Rs.1000 are shown as zero.

Note 6 - Current Financial Assets - Trade Receivables (Amount In Lacs)

Particulars	31/03/2026	31/03/2025
Unsecured Considered good:	2.77	18.43
Credit impared	18.43	0.00
	21.20	18.43
Less : Allowance for Expected Credit Loss	7.89	0.00
Total	**13.31**	**18.43**

Trade Receivables ageing schedule

FY 2025-2026 **(Amount In Lacs)**

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables – considered good	0.94	1.83	0.00	0.00	0.00
(ii) Undisputed Trade receivables – Credit impaired	0.00	0.00	1.16	3.46	13.82
Total	**0.94**	**1.83**	**1.16**	**3.46**	**13.82**

Trade Receivables ageing schedule

FY 2024-2025 **(Amount In Lacs)**

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables – considered good	0.24	1.86	10.90	0.00	5.43

Note 7 - Current Financial Assets - Cash & Cash Equivalents (Amount In Lacs)

Particulars	31/03/2026	31/03/2025
Balances With Banks		
In Current Accounts	4.43	0.02
Cash on hand	7.28	0.95
Total	**11.72**	**0.97**

Note 8- Loans (Amount In Lacs)

Particulars	31/03/2026	31/03/2025
Loans to related parties	0.00	0.00
Other Loan & Advances - Unsecured considered goods	66.19	78.02
Deposit	0.01	0.01
Total	**66.20**	**78.03**

Note 9- Other Financial Assets - Current (Amount In Lacs)

Particulars	31/03/2026	31/03/2025
(Unsecured, considered good unless otherwise stated)		
Other Receivables	1.09	1.60
Total	**1.09**	**1.60**

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

(Amount In Lacs except number of shares)

Note 10 - Equity Share Capital

A. Authorised, Issued, Subscribed and Paid Up Share Capital

Particulars	As At 31st March, 2026		As At 31st March, 2025	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Authorised Share Capital				
Equity Shares of Rs.10/- each	35,00,000	350.00	35,00,000	350.00
	35,00,000	**350.00**	**35,00,000**	**350.00**
Issued Capital				
Equity Shares of Rs.10/- each	30,06,600	300.66	30,06,600	300.66
	30,06,600	**300.66**	**30,06,600**	**300.66**
Subscribed Capital				
Equity Shares of Rs.10/- each	30,06,600	300.66	30,06,600	300.66
	30,06,600	**300.66**	**30,06,600**	**300.66**
Paid-up Capital				
Equity Shares of Rs.10/- each	30,06,600	300.66	30,06,600	300.66
	30,06,600	**300.66**	**30,06,600**	**300.66**
	30,06,600	**300.66**	**30,06,600**	**300.66**

B. Reconciliation of the number of share outstanding **(Amount In Lacs except number of shares)**

Particulars	As At 31st March, 2026		As At 31st March, 2025	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Equity Share Outstanding at the beginning of period	30,06,600	300.66	30,06,600	300.66
Add: Equity Share issued during the year	-	-	-	-
Less:Share bought back during the year	-	-	-	-
Equity Share Outstanding at the end of the period	30,06,600	300.66	30,06,600	300.66

C. Rights, Preferences and Restrictions attached to Equity Shares

Equity Share Holder 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 amount. Distribution will be in proportion to the number of equity shares held by the shareholders.

D. Details of Equity Shareholder holding more then 5% shares:

	As At 31st March, 2026		As At 31st March, 2025	
Name of the Shareholder	Number	% Of Holding	Number	% Of Holding
Mr. Pawan KR Agarwal	2,13,850	7.11	2,13,850	7.11
M/s Kratee E-Commerce & Consulting Limited.	4,91,300	16.34	4,91,300	16.34
M/s.Manoditi Trading Private Limited.	2,05,900	6.85	2,05,900	6.85
Total	**9,11,050**	**30.30**	**9,11,050**	**30.30**

E. Shares held by promoters at the end of the year (2024-2025)

Promoter name	No. of Shares	%of total shares	% Change during the year	No. of Shares	%of total shares
Mr. Pawan KR Agarwal	213850	7.11	-	213850	7.11
M/s P R Agarwal HUF	94500	3.14	-	94500	3.14
Mrs. Pushpa Pawan Agarwal	66900	2.23	-	66900	2.23
Mr. Ankur Pawan Agarwal	41500	1.38	-	41500	1.38
M/s Kratee E-Commerce & Consulting Limited.	491300	16.34	-	491300	16.34
M/s.Manoditi Trading Private Limited.	205900	6.85	-	205900	6.85
M/s. Excel Paints Private Limited	2800	0.093	-	2800	0.093
Total	**1116750**	**37.143**	**-**	**1116750**	**37.143**

Note 11 -Other Equity

(Amount In Lacs)

Particulars	Reserves & surplus			Total Other Equity
	General Reserve	Share Premium	Retained Earnings	
Balance as at 1st April 2024	**0.00**	**50.17**	**-178.83**	**-128.66**
Dividends	0.00	0.00	0.00	0.00
Issue of share capital on exercise of employee share option	0.00	0.00	0.00	0.00
Profit for the year	0.00	0.00	-45.40	-45.40
Other comprehensive income	0.00	0.00	0.00	0.00
Balance as at 31st March 2025	**0.00**	**50.17**	**-224.23**	**-174.06**
Balance as at 1st April 2025	**0.00**	**50.17**	**-224.23**	**-174.06**
Dividends	0.00	0.00	0.00	0.00
Issue of share capital on exercise of employee share option	0.00	0.00	0.00	0.00
Profit for the year	0.00	0.00	-14.44	-14.44
Other comprehensive income	0.00	0.00	0.00	0.00
Balance as at 31st March 2026	**0.00**	**50.17**	**-238.68**	**-188.51**

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

Note 12 - Borrowings

(Amount In Lacs)

Particulars	31/03/2026	31/03/2025
Loan From Related Parties:		
From Director - Pawan Agarwal	0.00	3.94
Loan From Other Parties:		
Sunraj Hi Tech Pvt Ltd	50.54	40.29
Total	**50.54**	**44.23**
Note 13 - Other Current Liabilities		
Other Liabilities	0.90	2.78
		0.00
Total	**0.90**	**2.78**
Note 14 - Provision		
Statutory Dues Payable	0.80	3.76
Audit Fees Payable	0.28	0.89
Audit Fees Payable for Limited Review	0.00	0.21
Deferred tax Libility	0.00	0.54
Total	**1.09**	**5.40**
Note 15- Revenue from Operations		
Service charges Received	12.85	5.14
Total	**12.85**	**5.14**
Note 16- Other Income		
Interest Income		
Interest Received	3.86	3.72
Misc. Income	1.47	0.00
Dividend	0.03	0.03
Profit on sale of Investment	0.13	0.00
Profit on Financial Asset measured at Fair Market value	0.00	5.24
Total	**5.48**	**9.00**
Note 17- Employee Benefit Expenses		
Salary and Allowances	1.75	2.50
Staff Welfare	0.13	0.10
Total	**1.88**	**2.60**

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

(Amount In Lacs)

Particulars	For Year Ended 31st March 2026	For Year Ended 31st March 2025
Note 18- Other Expenses		
Advertisement	1.30	0.82
Professional Tax	0.00	0.02
AGM Expenses	0.52	0.11
Listing Fees	5.47	4.05
Processing Fees	0.30	0.00
Database Creation Charges	0.00	0.30
Computer Expenses	0.10	0.06
Computer Maintenance	0.27	0.00
Books & Periodicals	0.03	0.00
Electricity Charges	0.10	0.12
Miscellaneous expenses	0.35	0.02
Legal & Professional fees	1.77	3.12
Postage & Courier Charges	0.17	0.06
Limited Review Audit Fees	0.13	0.12
Re-Instatement Fees (BSE)	0.00	35.40
Internal Audit Fees	0.12	0.10
Interest paid on TDS and Others	0.31	0.00
Depository Charges	0.33	0.33
Demat charges	0.04	0.03
Insurance	0.02	0.03
Printing and Stationary	0.18	0.13
Share Transfer Charges	0.59	0.48
E-voting charges	0.11	0.12
Audit Fees	0.32	0.32
Conveyance	0.30	0.20
Office Expenses	0.29	0.17
Software charges	0.04	0.04
Repairs & Maintenance	0.11	0.07
Membership & subscription	0.05	0.01
Society Charges	0.22	0.22
ROC Filling Fees	0.34	0.42
Website Charges	0.13	0.12
Telephone Exp	0.05	0.03
Loss on Financial Asset measured at Fair Market value	3.60	0.00
Total	**17.62**	**47.02**

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

Note No.

19) (a) In the opinion of the management, the loans and other financial assets are recoverable at the value stated in the financials.

(b) Balances of other current liabilities are subject to confirmations and reconciliations, if any. The difference as may be noticed on reconciliations will be duly accounted for on completion thereof. In the opinion of the management, the ultimate difference, if any, will not be material.

20) The Company is operating in a single segment i.e. management & consultancy services hence no information could be furnished under segment wise information to be report as per Ind AS -108 issued by The Institute of Chartered Accountants of India.

21) Related Party disclosure as per Ind AS 24:

(i) **Related parties are classified as under:**

Associates :

Cosmic Biotech & Herbals Ltd
Rose Petal Leasing & Finance Ltd
Kratee E-commerce & Consulting Ltd

(ii) **Key Management Personnel**

Krishna Jha CFO

S N Agarwal Whole Time Director

(iii) **Directors**

Pawan Kr. Agarwal Director

Note: Related parties are as identified by the Company and relied upon by the Auditors.

Following transactions were carried out with the related parties in the ordinary course of business:–

(Amount In Lacs)

Particulars	Associates Company		Key Management Personnel		Directors	
	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025
Salary Paid	Nil	Nil	1.75	Nil	Nil	Nil
Loan Taken	Nil	Nil	Nil	Nil	Nil	3.94
Loan Repaid	Nil	Nil	Nil	Nil	3.94	Nil
Total Outstanding Loan Taken	Nil	Nil	Nil	Nil	Nil	3.94

22) Computation of Earnings Per Share: **(Amount In Lacs except no. of Share)**

	2025-2026	**2024-2025**
Profit (Loss) for the year (numerator) (Rs.)	-14.44	-45.40
Number of equity shares	30,06,600	30,06,600
Basic Earnings Per Share (Rs.)	(0.48)	(1.51)
Diluted Earnings Per Share (Rs.)	(0.48)	(1.51)
Nominal Value of Shares (Rs.)	10	10

23) Remuneration to Auditors: **(Amount In Lacs)**

Particulars	**31.03.2026**	**31.03.2025**
Audit Fees	0.32	0.32
GST/Service Tax	0.01	0.00
For other works	0.12	0.12
Total	**0.45**	**0.44**

24) The company does not any dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED ACT).

25) Tax on Income

a) DEFERRED TAXES

Deferred tax is recognised subject to the consideration of prudence, on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance sheet date.
The Company has carry forward losses under the Income Tax Laws. In absence of virtual certainty of sufficient future taxable income, deferred tax asset has not been recognised by way of prudence in accordance with IND AS 12 "Income Taxes" Issued by The Institute of Chartered Accountants of India.

b) CURRENT TAXES

The provision for current tax liability for the financial year 2025-2026 (Assessment year - 2026-2027) is Nil.

26)

	31.03.2026	31.03.2025
Earning in Foreign Currency on Consultancy fees amounting to	Rs. Nil	Rs. Nil
Expenditure in Foreign Currency	Rs. Nil	Rs. Nil

27) Disclosure as per Section 186(4) of Companies Act, 2013

(Amount In Lacs)

Particulars	Name of the Party	Amount as at **31.03.2026**	Purpose
Investment Made	Quoted	26.94	Investment in Equity
	Unquoted	8.92	Investment in Equity
Loans given	Companies	Nil	-
	Non- Compani	66.19	Loan given is payable on demand

28) a. Extra ordinary Item: Sundry Balance W/o in Current Year is Rs.4.12 Lacs.
b. Extra ordinary Item: Allowance for Expected Credit Loss - Trade Receivables is Rs. 7.89 Lacs.

As Per Our Report Of Even Date Attached
For R. K. KHANDELWAL & CO
Chartered Accountants
Firm Registration no.105054W

For & on Behalf of the Board of Directors of
Olympic Management & Financial Services Ltd

Sd/-
MANISH KUMAR GARG
PROPRIETOR
Membership No.117966
UDIN: 26117966PWVIFL1148

Place: Mumbai
Date: 28.05.2026

Sd/-
S. N. Agarwal
Whole Time Director
Din No. 01764628

Sd/-
Pawan KR Agarwal
Director
Din No.: 00556417

Sd/-
Preethi Thomas Yangal
Director
Din No. 08853472

Sd/-
Krishna Jha
CFO

29) **Following Ratios to be disclosed:-**

	Particular	Formula	Numerator Particular (for Period 2025-2026)	Denomitor particular (for Period 2025-2026)	Percentage Ratio For period 2025-2026)	Numerator Particular (for Period 2024-2025)	Denomitor particular (for Period 2024-2025)	Percentage Ratio For period 2024-2025)	Difference	Explanation provided for any change in the ratio by more than 25% as compared to the preceding year
a)	Current Ratio	Current Asset: Current Liabilities	92.33	1.99	**46.40**	99.03	8.18	**12.11**	283%	Due to decrease in current liabilities.
b)	Debt-Equity Ratio	Loans:Shareholders equity	50.54	112.15	**0.45**	44.23	126.60	**0.35**	29%	Due to increase in debt.
c)	Debt -Service Coverage Ratio	Profit After Tax+Depreciation+Interest on Loan/Interest on Loan+Loan Repayment in a Year	-1.17	0.00	**0%**	-35.48	0.00	**0.00**	0.00	
d)	Return on Equity Ratio	Net Income /Shareholders Equity*100	-14.44	112.15	**-12.88**	-45.40	126.60	**7.00**	-284%	Due to decrease in loss.
e)	Inventory Turnover Ratio	Sales Account: Closing Stock*100	0.00	0.00	**0**	0.00	0.00	**0**	0	
f)	Trade Receivables Turnover Ratio	Net Sales /Average Accounts Receivable*100. Average Account Receivable Beigning Receivables+Ending Receivables/2	12.85	15.87	**80.96**	5.14	19.76	**26.02**	211%	Due to increase in sales.
g)	Trade payables Turnover Ratio	Total Purchase/Average Accounts Payable*100	0.00	0.00	**0**	0.00	0.00	**0**	0	
h)	Net Capital Turnover Ratio	Net Sales /Working Capital*100. Working Capital : Current Asset-Current Liabilities	12.85	90.33	**14.23**	5.14	90.84	**5.66**	151%	Due to increase in sales.
i)	Net Profit Ratio	Net Income/Net Sales*100	-14.44	12.85	**-112.41**	-45.40	5.14	**-883.34**	-87%	Due to decrease in loss.
j)	Return on Capital Employed	Earning Before Interest and Tax(EBIT)/Capital Employed. CE= Total Assets-Current Liabilities	-14.99	162.69	**-0.092**	-45.29	170.83	**-0.265**	-65%	Due to decrease in loss.
k)	Return on Investment	Net Profit/ Capital+Net Profit	-14.44	164.68	**-8.77**	-45.40	179.01	**-25.36**	-65%	Due to decrease in loss.

OLYMPIC MANAGEMENT & FINANCIAL SERVICES LTD

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

Note - 30 - Financial Risk Management

Liquidity Risk
Liquidity risk is defined as the risk that the group will not be able to settle or meet its obligations on time, or at a reasonable price. The

Maturity patterns of other Financial Liabilities

As at 31.03.2026 (Rs. in lacs)

Pariculars	Overdue	0-3 months	3-6 months	6 months to 12 months	beyond 12 months	Total
Other Financial Liabilities	-	-	-	-	50.54	50.54
Other Current Liabilities	-	0.90	-	-	-	0.90
Provisions	-	1.09	-	-	-	1.09
Total	-	1.99	-	-	50.54	52.53

As at 31.03.2025 (Rs. in lacs)

Pariculars	Overdue	0-3 months	3-6 months	6 months to 12 months	beyond 12 months	Total
Other Financial Liabilities	-	-	-	-	44.23	44.23
Other Current Liabilities	-	2.78	-	-	-	2.78
Provisions	-	5.40	-	-	-	5.40
Total	-	8.18	-	-	44.23	52.42

Note - 31 - Fair Value Measurement

Financial Instrument by catogory and hierarchy
The fair values 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 following methods and assumptions were used to estimate the fair values:
The Group uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:
Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities.
Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value 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.

(Rs. in lacs)

Financial Assets and Liabilities as at 31st March'2026				Routed through P & L				Routed through OCI				Carrying at amortised cost				Total Amount
	Non Current	Current	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	
Financial Assets																
Investments	35.86	-	35.86	35.86	-	-	35.86	-	-	-	-	-	-	-	-	35.86
Trade Receivables	-	2.77	2.77	-	-	-	-	-	-	-	-	-	-	2.77	2.77	2.77
Cash and cash equalents	-	11.72	11.72	-	-	-	-	-	-	-	-	-	-	11.72	11.72	11.72
Loans & Advances	-	66.20	66.20	-	-	-	-	-	-	-	-	-	-	66.20	66.20	66.20
Other financial assets	-	1.09	1.09	-	-	-	-	-	-	-	-	-	-	1.09	1.09	1.09
	35.86	81.77	117.63	35.86	-	-	35.86	-	-	-	-	-	-	81.77	81.77	117.63
Financial Liabilities																
Other financial liabilities	50.54	-	50.54	-	-	-	-	-	-	-	-	-	-	50.54	50.54	50.54
Other current liablities	-	0.90	0.90	-	-	-	-	-	-	-	-	-	-	0.90	0.90	0.90
Provisions	-	1.09	1.09	-	-	-	-	-	-	-	-	-	-	1.09	1.09	1.09
	50.54	1.99	52.53	-	-	-	-	-	-	-	-	-	-	52.53	52.53	52.53

(Rs. in lacs)

Financial Assets and Liabilities as at 31st March'2025				Routed through P & L				Routed through OCI				Carrying at amortised cost				Total Amount
	Non Current	Current	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	
Financial Assets																
Investments	41.68	-	41.68	41.68	-	-	41.68	-	-	-	-	-	-	-	-	41.68
Trade Receivables	-	18.43	18.43	-	-	-	-	-	-	-	-	-	-	18.43	18.43	18.43
Cash and cash equalents	-	0.97	0.97	-	-	-	-	-	-	-	-	-	-	0.97	0.97	0.97
Loans & Advances	-	78.03	78.03	-	-	-	-	-	-	-	-	-	-	78.03	78.03	78.03
Other financial assets	-	1.60	1.60	-	-	-	-	-	-	-	-	-	-	1.60	1.60	1.60
	41.68	99.03	140.71	41.68	-	-	41.68	-	-	-	-	-	-	99.03	99.03	140.71
Financial Liabilities																
Other financial liabilities	44.23	-	44.23	-	-	-	-	-	-	-	-	-	-	44.23	44.23	44.23
Other current liablities	-	2.78	2.78	-	-	-	-	-	-	-	-	-	-	2.78	2.78	2.78
Provisions	-	5.40	5.40	-	-	-	-	-	-	-	-	-	-	5.40	5.40	5.40
	44.23	8.18	52.43	-	-	-	-	-	-	-	-	-	-	52.43	52.43	52.43

(Rs. in lacs)

	As at 31st March'26		As at 31st March'25	
	Carrying amount	**Fair Value**	**Carrying amount**	**Fair Value**
Financial Assets				
Investments	35.86	35.86	41.68	41.68
Trade Receivables	2.77	2.77	18.43	18.43
Cash and cash equalents	11.72	11.72	0.97	0.97
Loans & Advances	66.20	66.20	78.03	78.03
Other financial assets	1.09	1.09	1.60	1.60
	117.63	117.63	140.70	140.70
Financial Liabilities				
Other financial liabilities	50.54	50.54	44.23	44.23
Other current liablities	0.90	0.90	2.78	2.78
Provisions	1.09	1.09	5.40	5.40
	52.53	**52.53**	**52.43**	**52.43**

Financial rist management - Credit Risk

Credtt risk is the risk that counterparty will not meet its obligations under a financial instruments or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing actvities, including deposits with banks and other financial instruments.

The carrying amount of financial assets represents the maximum credit exposure.

Trade Receivables

The company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry and country in which company operate. In respect of trade receivables the company uses a provision matrix to compute the expected credit loss allowance.

Expected credit loss (ECL) assessment for customers as at 31.03.2026 and 31.03.2025:

(Rs. in lacs)

Particulars	As at 31st March'26		As at 31st March'25	
	Carrying amount	**Provision amount**	**Carrying amount**	**Provision amount**
Secured, considered good	-	-	-	-
Unecured, considered good	2.77	-	18.43	18.43
Credit imparied	18.43	7.89	-	-
	21.20	7.89	18.43	18.43

Note 32 - Additional regulatory information required by Schedule III :

i **Details of benami property held**

No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

ii **Borrowing secured against current assets**

The Company has no borrowings from banks or financial institutions on the basis of security of current assets.

iii **Wilful defaulter & end use of borrowed funds**

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority. The Company has taken short term borrowings from banks (as and when required) to fund its day to day business activities.

iv **Relationship with struck off companies**

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

v **Compliance with number of layers of companies**

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

vi **Compliance with approved scheme(s) of arrangements**

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

vii **Utilisation of borrowed funds and share premium**

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. 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

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. 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

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries

viii **Undisclosed income**

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

ix **Details of crypto currency or virtual currency**

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

x **Valuation of PP&E and intangible asset**

The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

Note 33:

During the year, the Company employed staff on a temporary basis only. Since no employees continued in service as at the reporting date, the Company did not have any obligation towards gratuity or leave encashment. Hence, no provision for gratuity and leave encashment has been recognised in the financial statements.

34) Balances of previous year have been re-grouped and re-arranged wherever necessary.

The accompaning notes form an integral part of these financial statements.

As Per Our Report Of Even Date Attached
For R. K. KHANDELWAL & CO
Chartered Accountants
Firm Registration no.105054W

For & on Behalf of the Board of Directors of
Olympic Management & Financial Services Ltd

Sd/-
MANISH KUMAR GARG
PARTNER
Membership No.117966
UDIN: 26117966PWVIFL1148

Sd/-
S. N. Agarwal
Whole Time Director
Din No. 01764628

Sd/-
Pawan KR Agarwal
Director
Din No.: 00556417

Place: Mumbai
Dated :28.05.2026

Sd/-
Preethi Thomas Yangal
Director
Din No. 08853472

Sd/-
Krishna Jha
CFO

R. K. KHANDELWAL & CO.
CHARTERED ACCOUNTANTS

118, CORPORATE AVENUE,
SONAWALA ROAD,
GOREGAON EAST,
MUMBAI – 400 063.
TELEPHONE: 022-46026494
EMAIL: rkkhandelwal@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of **OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

1. We have audited the accompanying standalone financial statements of **OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED** ("the Company"), which comprise the Balance Sheet as at 31stMarch 2026, the Statement of Profit and Loss (Including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

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

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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 Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

5. We have determined that there are no key audit matters to be communicated in our report.

Other Information

6. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

   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.

Responsibility of Management and Those Charged with Governance for the Standalone Financial Statements

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

8. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

10. 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 Standards on Auditing 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.

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

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

    - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for explaining 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.

12. 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.

13. 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.

14. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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

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

16. Further to our comments in Annexure A, 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 except for the matter stated in the paragraph 16(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;

    c. The Standalone financial statements dealt with by this report are in agreement with the books of account;

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

    e. On the basis of written representations received from the directors as on 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. The modifications relating to the maintenance of accounts and other matter connected therewith is as stated in the paragraph 16(b) above on reporting under section 143(3)(b) of the Act and paragraph 16(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

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

h. As the company has not paid/provided remuneration to its directors during the year under reference hence the reporting under Section 197 (16) of the Act is not applicable.

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

   i. The Company does not have any material litigation pending and hence there is no impact on its financial position in the aforesaid financial statements.

   ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

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

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

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

   c) Based on the audit procedures that were 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 (a) and (b) contain any material misstatement.

v. As the company has not paid or declared dividend to its shareholders during the year under reference hence the reporting under Section 123 of the Act is not applicable.

vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 01st April, 2023.

Based on our examination which includes test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated from 26/11/2025 onwards for all relevant transactions recorded in the accounting software.

Further, for the period where audit trail (edit log) facility was enabled and operated from 26/11/2025 onwards for the accounting software, we did not come across any instance of the audit trail feature being tampered with.

For R. K. KHANDELWAL& CO.
Chartered Accountants,
Firm Registration No. 105054W

Sd/-
(Manish Kumar Garg)
Partner
Membership No. 117966
UDIN: 26117966PWVIFL1148

Place: Mumbai
Date : 28/05/2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE TO THE MEMBERS OF OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED, ON THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026.

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we state that:

(i) In respect of the Company's Property, Plant & Equipment and Intangible Assets:

a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

b) The Company has a regular programme for physical verification in a phased periodic manner, which, in our opinion, is reasonable having regards to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deed of immovable property included in the property, plant and equipment are held in the name of the Company.

d) The company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The Company has no inventories. Therefore, the provision of clauses (ii) of the Companies Order is not applicable

(b) During the year, the company has not availed any working capital limits, from banks or financial institutions on the basis of security of current assets. Accordingly, the requirements to report on clause (ii)(b) of the Order is not applicable to the Company.

(iii) During the year, the Company has not invested however balance outstanding of Rs. 35.86 lakhs and granted unsecured loans or advances of Rs. 17.85 lakhs, to companies, firms, Limited Liability Partnerships or any other parties, in respect of which;

a) During the year, the company has granted unsecured loans or advances aggregating of Rs. 17.85 lakhs and balance outstanding of Rs. 66.20 lakhs, to companies and other parties, to parties other than subsidiaries, joint ventures and associates;

b) In our opinion, the terms and conditions of the investment made and grant of loans or advances, during the year are, prima facie, not prejudicial to the Company's interest;

c) In respect of loans or advances granted by the company, the schedule of repayment of principal and payment of interest has been stipulated and repayments are also regular.

d) The company is not having any overdue loans or advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly reporting under Clause 3(iii)(d) is not applicable to the company.

e) No loan granted by the company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

f) 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. Hence reporting under Clause (iii)(f) is not applicable.

~~(iv)~~ The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

(v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

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

(vii) (a) According to the records of the Company, the Company is generally regular in depositing amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employee's State Insurance, Income-tax, Sales-tax, Good and Service Tax, Service Tax, Duty of customs, Duty of excise, Value Added Tax, Cess and other material statutory dues *except for delays in payment of TDS and non-payment of profession tax (PTEC)*. There were no other undisputed outstanding statutory dues as at the yearend for a period of more than six months from the date they became payable *except TDS of Rs. 0.61 lakhs*.
(b) According to the records of the Company, there are no dues outstanding of Sales Tax, Good and Service Tax, Income Tax, Service Tax, Custom duty, Wealth Tax, Excise duty and Cess on account of any dispute.

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

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

b) The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority during the year.

c) The company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used during the year for long-term purposes by the Company.

e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures during the year.

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

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

b) The company has not made any preferential allotment or private placement of shares/ fully or partially or optional convertible debentures during the year under audit and hence, the requirement to report on Clause 3(x)(b) of the Order is not applicable to the company.

(xi) a) No fraud by the company or no fraud on the company has been noticed or reported during the year.

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

c) The company has not received any whistle-blower complaints during the year. Therefore, while determining the nature, timing and extent of audit procedures we do not have taken into consideration the whistle-blower complaints as the same was not received by the company.

(xii) The company is not a Nidhi company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) In our opinion, the company is in compliance with Section 177 and 188 of the Companies Act 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the notes to the financial statements, as required by the applicable Accounting Standards.

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

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

(xv) The company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on Clause 3(xv) of the Order is not applicable to the company.

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

b) The Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.

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

d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The company has incurred cash loss in the current financial year as well as in the previous financial year.

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

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

(xx) The Corporate Social Responsibility as per Section 135 of the Companies Act 2013 is not applicable to the company, hence, the requirement to report on clause 3(xx) of the Order is not applicable to the Company.

For R.K. Khandelwal & Co.
Chartered Accountants
Firm's Regn. No. 105054W

Sd/-
Manish Kumar Garg
Partner
Membership no. 117966
UDIN : 26117966PWVIFL1148

Place: Mumbai
Date:28th May 2026

R. K. KHANDELWAL & CO.

ANNEXURE B TO THE INDEPENDENT AUDITOT'S REPORT OF EVEN DATE TO THE MEMBERS OF S OLYMPIC MANAGEMENT & FINANCIAL SERVICES LIMITED, ON THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026.

We were engaged to audit the internal financial controls over financial reporting of Olympic Management & Financial Services Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statement of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

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 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For R.K. Khandelwal & Co.
Chartered Accountants
Firm's Regn. No. 105054W

Sd/-
Manish Kumar Garg
Partner
Membership no. 117966
UDIN : 26117966PWVIFL1148

Place: Mumbai
Date:28th May 2026

ATTENDANCE SLIP

OLYMPIC MANAGEMENT AND FINANCIAL SERVICES LIMITED
Corporate Identification Number: L65990MH1984PLC033825
Regd. Office: 42, Gopal Bhavan, 199 Princess Street, Mumbai – 400 002

Please complete this attendance slip and hand it over at the entrance of the meeting hall. Joint shareholders may obtain additional attendance slips on request. (Folio No. s ,DPID*,Client ID* & Name of the Shareholder/Joint holder/s/Proxy in BLOCK LETTERS to be furnished below)

Registered Folio / DP ID & Client ID: Name:

Address of Shareholder:

No. of Shares held:

I/We hereby record my/our presence at the Annual General Meeting of the Company, held on 24th September, 2026 at 4.00 P.M. at Indo American Society, Kitab Mahal, 5 D, Sukhadwala Marg, Next to New Excelsior Theater, Fort, Mumbai – 400001.

Signature of the Shareholder/Proxy:

Notes:
1. You are requested to sign and hand this over at the entrance. Joint Shareholders may obtain additional attendance slips on request

2. If you are attending the meeting in person or by proxy please bring copy of notice and annual report for reference at the meeting.

Electronic Voting Sequence Number (EVSN) is -

Form No. MGT-11
PROXY FORM
[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]
42ND Annual General Meeting – September 24, 2026

Name of the member (s):
Registered address:
E-mail Id:
Folio No/ Client Id:

I/We, being the holders(s) of ……………………..shares of the above named company, here by appoint

1. Name: ………………………………………………………………………………….E-mail Id:………………………………………………………………………………………………….

Address:………

……………………………………………….Signature:………………………………………., or failing him/her

2. Name: ……………………………………………………………………………………………………..E-mail Id:…………………………………………………………………………

Address:………..

………………………………………………………………………………………………………..Signature:…………………………………………………………., or failing him/her

3. Name: ……………………………………………………………………………………………E-mail Id:…………………………………………………………………………………….

Address:……

…………………………………………………………………………Signature:………………………..…………………….., or failing him/her

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the company, to be held on 24 September, 2026 at 4.00 A.M. at Kitab Mahal, 5 D, Sukhadwala Marg, Next to New Excelsior Theater, Fort, Mumbai – 400001 and at any adjournment thereof in respect of such resolutions as are indicated below:

Sr. No.	Particulars
	ORDINARY BUSINESS – ORDINARY RESOLUTIONS
1	To consider and adopt the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026, the reports of the Board of Directors and Auditors thereon.
2	To appoint a director in place of Mr. S N Agarwal (DIN: 01764628), who retires by rotation at this Annual General Meeting and being eligible has offered himself for re-appointment.
	SPECIAL BUSINESS – SPECIAL RESOLUTIONS
3	To approve change in designation of Mr Pawan Kr Agarwal as Director of the Company from Independent to Executive Director of the Company.
4.	To seek consent for Related Parties Transactions upto an aggregate limit of 2 Crores only
5	Approval of limits for the Loans, Guarantees and investment by the company as per Section 186 of the Companies Act, 2013.

Signed this …………………day of …………….. 2026

Signature of shareholder: …………………………………

Signature of Proxy holder (s) ……………………………..

Affix Revenue Stamp of Rs. 1/-

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, Not less than 48 hours before the commencement of the Meeting.