

OMKAR OVERSEAS LIMITED

(CIN: L51909GJ1994PLC023680)

REGD. OFFICE:

304, Shoppers Plaza-V, Govt Servant
Co-Op Hsg Soc, Opp. Municipal Market,
C.G. Road, Navrangpura, Ahmedabad –
380 015.

Phone: (079) 2646 4153

Website: <http://www.omkaroverseasltd.com/>

Email: omkaroverseas212@gmail.com

Date: September 03, 2026

To,
Department of Corporate Services
Bombay Stock Exchange Limited
25th Floor, P. J. Tower, Dalal Street,
Fort, Mumbai- 400 001.

Dear Sir/Madam,

Sub: Annual Report for the Financial Year 2025-2026 of the Company.
Ref: Omkar Overseas Limited (Scrip Code: 531496)

In compliance with Regulation 34 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Annual Report of the Company for the financial year 2025-2026 to be approved and adopted by the Members of the Company in the 30th Annual General Meeting of the Company going to be held on Saturday, 26th September, 2026 at 11:30 a.m. at the Registered Office of the Company.

Please take the same on your records.

Thanking you,

FOR, OMKAR OVERSEAS LIMITED

BHAVINKUMAR ARVINDKUMAR PATEL
COMPANY SECRETARY AND CFO
ACS: 47572

Enclosure: 30th Annual Report for financial year 2025-2026.

OMKAR OVERSEAS LIMITED

**Registered Office: 304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc, Opp.
Municipal Market, C.G. Road, Navrangpura-380009 Gujarat.**

30th ANNUAL REPORT

2025-2026

OMKAR OVERSEAS LIMITED

(30th) Thirtieth Annual General Meeting of the Company:

Date : September 26, 2026

Day : Saturday

Time : 11:30 A.M.

Venue: 304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad-380009, Gujarat.

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General Information:

❖ Board of Directors & KMP:

- Mrs. Parul Kamleshbhai Joshi : Whole-time Director
- Mr. Viral Deepakbhai Ranpura : Non-Executive Director
- Mr. Malay Truptesh Desai : Independent Director
- Mr. Dhairyakumar Mohanbhai Thakkar : Independent Director
- Mr. Bhavinkumar ArvindKumar Patel : Company Secretary, Compliance Officer & CFO

❖ Statutory Auditor:

M/s. N.S. Nanavati & Co.
Chartered Accountants
Ahmedabad

❖ Internal Auditor:

M/s. A H Mandaliya & Associates
Chartered Accountants

❖ Secretarial Auditor:

Himanshu S K Gupta & Associates,
Practicing Company Secretaries
Ahmedabad

❖ Listed at:

Bombay Stock Exchange (BSE) Limited

❖ Registered Office:

304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc,
Opp. Municipal Market, C.G. Road,
Navrangpura, Ahmedabad-380009 Gujarat

E-mail: omkaroverseas212@gmail.com

CIN: L51909GJ1994PLC023680

Website: www.omkaroverseasltd.com

❖ Bankers:

The Kalupur Commercial Co-op Bank

❖ **Registrar & Share Transfer Agent:**

MUFG Intime India Private Limited

(Formerly Known as Link Intime India Private Limited),

5th Floor, 506 TO 508, Amarnath Business Centre-1 (ABC-1),
Beside Gala Business Centre, Nr. St. Xavier's College Corner,
Off C G Road, Ellisbridge, Ahmedabad – 380006, Gujarat, India.

Email: ahmedabad@in.mpms.mufg.com

Contact Number: 079 - 2646 5179

Website: www.mpms.mufg.com

❖ **Board Committees:**

❖ Audit Committee:

Mr. Malay Truptesh Desai	: Chairperson
Mr. Dhairyakumar Mohanbhai Thakkar	: Member
Mrs. Parul Joshi	: Member

❖ Nomination and Remuneration Committee:

Mr. Dhairyakumar Mohanbhai Thakkar	: Chairperson
Mr. Malay Truptesh Desai	: Member
Mr. Viral DeepakBhai Ranpura	: Member

❖ Stakeholder Relationship Committee:

Mr. Viral Deepak Bhai Ranpura	: Chairperson
Mr. Malay Truptesh Desai	: Member
Mr. Dhairyakumar Mohanbhai Thakkar	: Member

NOTICE

To,
The Members,

NOTICE is hereby given that the 30th Annual General Meeting of the Company will be held on Saturday, September 26, 2026 at 11:30 AM at the Registered Office of the Company situated at 304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad- 380009 Gujarat to consider and transact the following businesses:

Ordinary Business:

- 1) To receive, consider and adopt the financial statements of the Company for the financial year ended 31st March 2026, together with the reports of the Board of Directors and Auditors thereon.**
- 2) To re-appoint Mrs. Parul Kamleshbhai Joshi [DIN: 06370561] who retires by rotation and being eligible offers herself for re-appointment.**

Registered Office:

304, Shoppers Plaza-V, Govt Servant Co-Op
Hsg Soc, Opp. Municipal Market, C.G. Road,
Navrangpura, Ahmedabad 380009. Gujarat

Date: September 1, 2026

**By order of the Board,
For, Omkar overseas limited**

Sd/-

**Mrs. Parul Kamleshbhai Joshi
Whole-time Director
DIN: 06370561**

Notes:

1. The register of members and share transfer books shall remain closed from **Sunday, September 20, 2026 to Saturday, September 26, 2026** (Both days inclusive) for the Annual General Meeting.
2. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy so appointed need not be a member of the company.
3. Proxies in order to be effective must be received at the Company's Registered Office not less than 48 hours before the meeting. Proxies submitted on behalf of limited companies, societies, Trusts, etc., must be backed by appropriate resolution / authority as applicable, issued on behalf of the nominating organization.
4. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. 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. A proxy shall not have a right to speak at the AGM and shall not be entitled to vote except on poll.

6. In compliance with the provisions of Section 108 of the Companies Act and Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015, and in terms of Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Including any Statutory Modification or re-enactment thereof for the time being in force), the Company is providing e-Voting facility as an alternative mode of voting which will enable the Members to cast their votes electronically. The instructions for e-voting are enclosed herewith.
7. Corporate members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting. For convenience of members, an attendance slip, proxy form and the route map of the venue of the Meeting are annexed hereto. Members are requested to affix their signature at the space provided and hand over the attendance slip at the place of meeting. The proxy of a member should mark on the attendance slip as 'proxy'.
8. Relevant documents referred to in the Notice, statutory register and the Statement pursuant to Section 102(1) of the Companies Act, 2013 will be available for inspection by the members at the Registered Office of the Company during normal business hours between (11:00 am to 2:00 pm) on all working days except Saturdays up to the date of the Annual General Meeting.
9. In case of joint holders attending the AGM together, only holder whose name appearing first will be entitled to vote.
10. Members seeking any information or clarification on the accounts are requested to send written queries to the Company at omkaroverseas212@gmail.com, at least 10 days before the date of the Meeting to enable the management to keep the required information available at the Meeting.
11. Members/Proxies should fill the Attendance Slip for attending the Meeting and bring their Attendance Slips to the Meeting.
12. The Notice of the Annual General Meeting and Annual Report of the Company for the year ended 31st March, 2026 are uploaded on the Company's website at <https://www.omkaroverseasltd.com/> and can be accessed by the members from there.
13. All shareholders are requested to dematerialize their shareholding immediately as the Securities and Exchange Board of India (SEBI) has mandated the transfer of shares in demat mode only.
14. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Member holding shares in physical form can submit their pan details to the Company's Register and Share Transfer Agent,

MUFG Intime India Private Limited
(Formerly Known as Link Intime India Private Limited),
5th Floor, 506 TO 508, Amarnath Business Centre-1 (ABC-1),

Beside Gala Business Centre, Nr. St. Xavier's College Corner,
Off C G Road, Ellisbridge, Ahmedabad – 380006, Gujarat, India.
Investor Grievance Email: ahmedabad@in.mpms.mufg.com

15. Members are requested to address all correspondence pertaining to their securities mentioning either the Folio Number/Client ID or DP ID numbers, as applicable, including any change of address, e-mail if any, to the Registrar and Transfer Agent of the Company viz.:

MUFG Intime India Private Limited

(Formerly Known as Link Intime India Private Limited),

5th Floor, 506 TO 508, Amarnath Business Centre-1 (ABC-1),
Beside Gala Business Centre, Nr. St. Xavier's College Corner,
Off C G Road, Ellisbridge, Ahmedabad – 380006, Gujarat, India.
Investor Grievance Email: ahmedabad@in.mpms.mufg.com

16. Nomination Facility: As per the provisions of Section 72 of the Act and Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014, as amended, Members holding shares in physical form may file nomination in the prescribed Form SH-13 with the Company's Registrar and Share Transfer Agent. In respect of shares held in dematerialized form, the nomination form may be filed with the respective Depository Participant.
17. Electronic copy of the Notice of the Annual General Meeting of the Company inter alia indicating the process and manner of e-voting along with Attendance Slip and Proxy Form is being sent to all the members whose email IDs are registered with the Company /Depository Participants(s) for communication purposes unless any member has requested for a hard copy of the same.

The facility for voting through poll paper shall be made available at the venue of the meeting and members attending the meeting shall be able to exercise their right at the meeting. 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. The voting rights of Members shall be in the proportion of their shareholding in the Company as on Cut-off Date.

18. Voting through electronic means:

In terms of the provisions of Section 108 of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014 as amended from time to time and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is providing to the members facility of voting by electronic means in respect of businesses to be transacted at the Meeting which includes remote e-voting (i.e. voting electronically from a place other than the venue of the Meeting). The Company also proposes to provide the option of voting by means of poll paper at the venue of Meeting in addition to the remote electronic voting mentioned above. The Company has engaged the services of National Securities Depository Limited (NSDL) for facilitating voting by electronic means.

The facility for voting through poll paper shall also be made available at the meeting and members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their right at the meeting. The members who have cast their vote by remote e-voting prior to the meeting may also attend the meeting but shall not be entitled to cast their vote again. 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. The voting rights of Members shall be in the proportion of their shareholding in the Company as on Cut-off Date.

The company has appointed **Mr. Himanshu Surendrakumar Gupta, proprietor of M/s. Himanshu S K Gupta & Associates**, Practicing Company Secretary, Ahmedabad, as the Scrutinizer, to scrutinize the entire voting process in a fair and transparent manner.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:

The remote e-voting period begins on September 23, 2026 at 9:00 a.m. and ends on September 25, 2026 at 5:00 p.m. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., September 21, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 21, 2026.

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

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

Step 1: Access to NSDL e-Voting system

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

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

Login method for Individual shareholders holding securities in demat mode is given below:

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

	After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking

	the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 – 4886 7000 and 022 – 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to log in to the NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eServices, i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number,

your PAN, your name and your registered address etc.

Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

- d) After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to himanshugupta@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on “Upload Board Resolution / Authority Letter” displayed under “e-Voting” tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 – 4886 7000 and 022 – 2499 7000 or send a request to Ms. Pallavi Mhatre at evoting@nsdl.co.in

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to omkaroverseas212@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to omkaroverseas212@gmail.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode.**
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

General Instructions:

- a. The Scrutinizer shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes casted in favor or against, if any, forthwith to the Chairman of the Company.
- b. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website <http://www.omkaroverseasltd.com/> within two (2) working days of passing of the resolutions at the AGM of the Company and communicated to the BSE Limited.

Registered Office:

304, Shoppers Plaza-V, Govt Servant Co-Op
Hsg Soc, Opp. Municipal Market, C.G. Road,
Navrangpura, Ahmedabad 380009. Gujarat

Date: September 1, 2026

By order of the Board,
For, Omkar overseas limited

Sd/-

Mrs. Parul Kamleshbhai Joshi
Whole-time Director
DIN: 06370561

ANNEXURE TO NOTICE

Information about the directors who are proposed to be appointed/ re-appointed at the **30th Annual General Meeting** as per regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SS-2 Secretarial Standard on general meetings issued by the Institute of Company Secretaries of India forming part of the notice convening the annual general meeting of the company.

Particulars	Parul Kamleshbhai Joshi
Director Identification Number.	06370561
Date of Birth	20/03/1973
Age	53
Educational Qualification.	Graduate
Experience (No. of Years)	More than 08 years of experience
Business field in which Experience.	General Management and operations.
Brief Resume	Mrs. Parul Kamleshbhai Joshi, is 53 years old is having more than 8 years of experience and expertise in the field of general administration. She ensured the smooth functioning and efficient operation of various departments and processes, enabling various organizations to achieve their goals and maintain a productive work environment.
Date of Initial Appointment	31/05/2023
Directorship held in any other Company.	1. Ambrose Merchants Limited 2. Web Businesses.Com Global Limited 3. Accuvant Advisory Services Limited 4. Blink Share and Comtrade Private Limited
Member of any Committees of the Directors in the Company.	Audit Committee
Member of any committees of the Directors in other Companies with names of the Company.	Nil
Member of any Trade Association/ Charitable Organization/ NGOs etc.	Nil
Shareholding in Company as on 27th August, 2026	Nil
Remuneration paid or sought to be paid	Nil
Relationship with other Directors/KMPs	No relation with other directors of the company
No. of meetings attended during the year	5 out of 5 meetings

BOARD REPORT

To,
The Members,
Omkar Overseas Limited,
Ahmedabad

Your directors have pleasure in presenting the 30th Annual Report of the Company together with the Audited Statements of Accounts for the year ended March 31, 2026.

1. FINANCIAL RESULTS:

The Company's financial performance for the year under review along with previous year's figures is given hereunder

(Amount In Lakhs)		
PARTICULARS	FOR THE YEAR ENDED ON 31.03.2026	FOR THE YEAR ENDED ON 31.03.2025
Net Income from Business Operations	00.00	00.00
Other Income	00.14	01.59
Total Income	00.14	01.59
Total Expenses before depreciation & tax	(17.17)	(16.65)
Profit / (loss) before depreciation & tax	(17.03)	(15.05)
Less Depreciation	0	0
Profit/Loss before Tax	(17.03)	(15.05)
Less Tax Expenses:	0	0
Net Profit after Tax	(17.03)	(15.05)
Basic and diluted EPS	(0.35)	(0.31)

2. STATE OF AFFAIRS:

The Company is into the business of dealing/ Trading of textile items and various commodities. However, during the year company has not conducted any business operations.

The highlights of the Company's performance are as under:

- i. Revenue from operations for the year ended on 31st March, 2026 is Nil, as compared to Nil for the financial year ended 31st March, 2025.
- ii. Other incomes for the year ended on 31st March, 2026 amounted to Rs. 00.14/- lakhs, as compared to Rs. 01.59/- lakhs for the financial year ended 31st March, 2025.
- iii. Expenses for the year ended on 31st March, 2026 amounted to Rs. 17.17/- lakhs, as compared to Rs. 16.65/- lakhs for the financial year ended 31st March, 2025.
- iv. Net loss for the year ended 31st March, 2026 amounted to Rs. 17.03/-lakhs, as compared to Rs. 15.05/- lakhs for the financial year ended 31st March, 2025.
- v. Earnings per share for the year ended 31st March, 2026 amounts to Rs. (0.35) per share, as compared to Rs. (0.31) per share for the financial year ended 31st March, 2025.

3. SHARE CAPITAL:

The Authorised Share Capital as on 31st March, 2026 was ₹6,00,00,000/- divided into 60,00,000 Equity Shares of Rs. 10/- each of the Company.

The paid-up share capital of the Company as on 31st March, 2026 was ₹4,92,35,750/ comprising 50,00,000 Equity Shares of ₹10/- each, after considering the unpaid call money of ₹7.50/- per share on 1,01,900 Equity Shares, aggregating to ₹7,64,250/-.

There was no change in the share capital of the Company during the year.

4. DIVIDEND:

During the financial year under review, the Company has incurred losses. Accordingly, in order to conserve the resources of the Company and to strengthen its financial position, your Directors do not recommend any dividend for the financial year under review. The Company is not required to formulate a Dividend Distribution Policy under Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as the provisions of the said Regulation are not applicable to the Company.

5. LISTING INFORMATION

The Equity Shares in the Company are continued to be listed with BSE Platform and in dematerialized form. The ISIN No. of the Company is INE680D01015.

6. TRANSFER TO RESERVES:

Your Company do not propose any amount to transfer to the Reserves of the Company.

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

In accordance with the applicable provisions of Section 125(2) Companies Act, 2013 (hereinafter referred to as "the Act") read with Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016 (hereinafter referred to as the "IEPF Rules"), the dividends, unclaimed for a consecutive period of seven years from the date of transfer to the Unpaid Dividend Account of the Company are liable to be transferred to IEPF. Further, the shares (excluding the disputed cases having specific orders of the Court, Tribunal or any Statutory Authority restraining such transfer) pertaining to which dividend remains unclaimed for a period of continuous seven years from the date of transfer of the dividend to the unpaid dividend account are also mandatorily required to be transferred to the IEPF established by the Central Government.

Any person whose unclaimed dividend and shares pertaining thereto, matured deposits, matured debentures, application money due for refund, or interest thereon, sale proceeds of fractional shares, redemption proceeds of preference shares, amongst others has been transferred to the IEPF Fund can claim their due amount from the IEPF Authority by making an electronic application in e-form IEPF-5. Upon submitting a duly completed form, Shareholders are required to take a print of the same and send physical copy duly signed along with requisite documents as specified in the form to the attention of the Nodal Officer, at the Registered Office of the Company. The e-form can be downloaded from the website of Ministry of Corporate Affairs www.iepf.gov.in.

Shareholders are requested to get in touch with the RTA for encashing the unclaimed dividend/interest/principal amount, if any, standing to the credit of their account.

During the year, no amount of unclaimed dividend has been transferred to IEPF.

8. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

The Company does not have any Holding, Subsidiary, Joint Venture or Associate Company as on 31st March 2026.

9. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report except:

Pursuant to the Order dated June 04, 2026 passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("Tribunal"), a meeting of the Equity Shareholders of the Company was convened and held on Monday, July 27, 2026 at 11:30 A.M. for considering and approving the Scheme of Arrangement for Reduction of Share Capital of the Company. However, the requisite approval of the Equity Shareholders in respect of the said Scheme was not obtained at the aforesaid meeting.

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

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, are as follows:

Conservation of energy-

The Company's operations are not energy intensive as it is primarily engaged in the trading of textile products. However, the Company continues to implement measures aimed at optimizing energy consumption in its offices and warehouses, such as:

- Use of energy-efficient lighting systems.
- Regular maintenance of electrical equipment to ensure optimal performance.
- Encouraging employees to adopt energy-saving practices.

The Company will continue to explore opportunities to reduce energy usage wherever feasible.

Technology absorption-

- i. The efforts made towards technology absorption: No efforts are made during the year due to absence of business operations within the company.
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution; Not Applicable as no business operations of the company during the year.
- iii. In case of imported technology- The Company has not imported any technology during the year;
- iv. The expenditure incurred on Research and Development. The Company has not expended any expenditure towards Research and Development during the year.

Foreign exchange earnings and Outgo-

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows are as follows:

Particulars	Current Year (2025-26) (Rs.)	Previous Year (2024-25) (Rs.)
C.I.F. Value of Imports	-	-
F.O.B. Value of Exports	-	-

11. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has laid down the procedure to inform the Board about the risk assessment and minimization procedures. These procedures are reviewed by the Board from time to time to ensure that there is timely identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting.

The Company has also adopted and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. The Risk Management Policy has been uploaded on the website of the Company at omkaroverseasltd.com

12. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions of section 135 of the companies act, 2013 are not applicable to the company considering the net worth, turnover and net profit of the company.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

There were no loans or guarantees or investment made by the Company under Section 186 of the Companies Act, 2013 during the year under review. The same has been disclosed under the notes to the balance sheet in the Audited Financial Statements.

14. INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has adopted accounting policies which are in line with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules that continue to apply under Section 133 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements.

The internal auditor of the company M/s A H Mandaliya & Associates, Chartered Accountants, Ahmedabad checks and verifies the internal control and monitors them in accordance with policy adopted by the company. The Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business.

15. STATUTORY AUDITORS:

The company had appointed M/s N. S. Nanavati & Co., Chartered Accountants, (Firm Registration No. 134235W) as the Statutory Auditors in the 27th Annual general meeting for the period of 5 years to hold the office of the Statutory Auditor till the conclusion of 32nd AGM of the Company.

Further the observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

16. STATUTORY AUDITOR'S REPORT & OBSERVATIONS:

The report of the Statutory Auditors of the Company is annexed herewith.

The auditors have not reported any frauds under sub-section 12 of section 143 other than those which are reportable to the Central Government.

There are no qualifications, reservations or adverse remarks made by the Statutory Auditor Except:

- 1. Auditors remark:** *According to the information and explanations given to me and 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 Standalone Financial Statements, my knowledge of the Board of Directors and management plans, I am of the opinion that there exists a material uncertainty as on the date of the audit report in relation to the Company's capability 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. I, however, state that this is not an assurance as to the future viability of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I 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.*

Explanation by the Board: The Board has taken note of the Auditor's observation regarding the material uncertainty in relation to the Company's ability to meet its liabilities as and when they fall due within one year from the balance sheet date. The Management is taking appropriate measures to improve the Company's financial position, manage its cash flows and meet its obligations as they fall due. The Board is closely monitoring the Company's financial position and is confident that the Company will be able to meet its liabilities in the ordinary course of business.

- 2. Auditors remark:** *There is dispute relating to the title of the immovable property. The dispute is pending before Hon'ble city civil court, Ahmedabad.*

Explanation by the Board: The Board has taken note of the Auditor's observation regarding the dispute relating to the title of an immovable property, which is pending before the Hon'ble City Civil Court, Ahmedabad. The said property was previously recorded in the Financial Statements at a value of Rs. 20,25,050/-. The Company had written off the carrying amount of the disputed property in an earlier financial year, and the resulting loss was duly recognised in the Financial Statements for that year. Accordingly, the carrying amount of the disputed property as at 31 March 2026 stands at Nil.

17. SECRETARIAL AUDIT AND SECRETARIAL AUDIT REPORT:

Pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has appointed M/s. Himanshu S K Gupta & Associates, Practicing Company Secretaries, Ahmedabad as the Secretarial Auditor of the Company for a term of five consecutive years commencing from FY 2025-26 to FY 2029-30.

M/s. Himanshu SK Gupta & Associates have conducted the Secretarial Audit for the financial year 2025-26, and their report is attached as **Annexure-A** to this Annual Report. The Secretarial Audit Report confirms that the Company has complied with the relevant provisions of the Companies Act, 2013, and other applicable laws, regulations, and guidelines. The report does not contain any qualification, reservation, or adverse remark.

The auditors have not reported any frauds under sub-section 12 of section 143 other than those which are reportable to the Central Government.

18. COST AUDITORS:

Section 148 read with Companies (Audit & Auditors) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013 are not applicable to the Company. Hence, the Board of Directors of your company has not appointed a Cost Auditor for obtaining the Cost Compliance Report of the Company for the financial year **2025-26**.

19. COMMITTEES OF THE BOARD

Matters of policy and other relevant and significant information are furnished regularly to the Board. To provide better Corporate Governance & transparency, currently, your Board has three (3) Committees viz., Audit Committee, Nomination & Remuneration Committee and Stakeholder Relationship Committee to investigate various aspects for which they have been constituted. The Board fixes the terms of reference of Committees and delegates powers from time to time.

AUDIT COMMITTEE AND VIGIL MECHANISM:

The Audit Committee comprises 2 non-executive Independent Directors and 1 Executive Director as its Members. The Chairman of the committee is an Independent Director.

The Audit Committee is responsible for effective supervision of the Company's financial reporting process by providing direction to the audit function, monitoring the scope and quality of internal and statutory audits, and ensuring accurate and timely disclosures with the highest levels of transparency, fairness, integrity and quality of financial reporting. The Audit Committee considers matters specifically referred to it by the Board of Directors and discharges such functions and responsibilities as are prescribed under Section 177 of the Companies Act, 2013, along with such other matters as may be assigned to it by the Board of Directors from time to time.

The Composition of Audit Committee during the year are given below.

Composition	Position	Directorship
Mr. Malay Desai	Chairperson	Non- Executive Independent Director
Mr. Dhairya Thakkar	Member	Non- Executive Independent Director
Mrs. Parul Joshi	Member	Whole Time Director

During the year, 4 (Four) Audit Committee Meetings were held on 09th May 2025, 25th July 2025, 7th November 2025, and 7th February 2026. In pursuance of the provisions of section 177(9) & (10) of the Companies Act, 2013, a Vigil Mechanism for directors and employees to

report genuine concerns has been established. The Vigil Mechanism Policy has been uploaded on the website of the Company at www.omkaroverseasltd.com. The employees of the Company are made aware of the said policy at the time of joining the Company.

The functioning of the Whistle Blower mechanism is reviewed by the Audit Committee on regular basis. The employees of the Company are made aware of the said policy at the time of joining the Company.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee comprises of Independent Directors and non-executive Director as its members. The Chairman of the Committee is an Independent Director.

The Composition of Nomination and Remuneration Committee during the year are given below:

Composition	Position	Category
Mr. Dhairya Thakkar	Chairperson	Non- Executive Independent Director
Mr. Malay Desai	Member	Non- Executive Independent Director
Mr. Viral Ranpura	Member	Non- Executive Director

During the year 1 (One) Nomination and Remuneration Committee Meeting was held on 29th August 2025.

STAKEHOLDER RELATIONSHIP COMMITTEE

The stakeholder relationship committee comprises Non-executive Director, Non- Executive Independent Director and one Independent Director as its members. The Chairman of the Committee is a Non-Executive Director.

The Composition of Stakeholder and Relationship Committee during the year are given below:

Composition	Position	Category
Mr. Viral Ranpura	Chairperson	Non- Executive Director
Mr. Malay Desai	Member	Non- Executive Independent Director
Mr. Dhairya Thakkar	Member	Non- Executive Independent Director

During the year 1 (One) Stakeholder Relationship Committee Meeting was held on 29th August 2025.

20. MATERIAL CHANGES DURING THE YEAR

There were no material changes during the year, which may have an adverse effect on the operations of the Company.

21. ANNUAL RETURN:

Pursuant to Notification dated 28th August, 2020 issued by the Ministry of Corporate Affairs as published in the Gazette of India on 28th August, 2020, the details forming part of the extract of Annual Return in Form MGT-9 is not required to be annexed herewith to this report. However, the Annual Return will be made available at the website of the Company at <http://www.omkaroverseasltd.com/resource/Investors/Annual-Return.aspx>

22. DEPOSITS:

The company has not invited, accepted or renewed any deposit within the meaning of Chapter V other than exempted deposit as prescribed under the provisions of the Company Act, 2013 and

the rules framed thereunder, as amended from time to time. Hence there are no particulars to report about the deposit falling under Rule 8(5)(v) and (vi) of the Companies (Accounts) Rules, 2014.

However, during the financial year, the Company has accepted Inter-corporate borrowings pursuant to Rule 2(c)(vi) of the Companies (Acceptance of Deposits) Rules, 2014, amended from time to time.

23. DIRECTORS / KEY MANAGERIAL PERSONNEL:

a. BOARD OF DIRECTORS:

Composition of the Board of Directors of the Company as on 31.03.2026 is as follows:

Sr. No.	Name	Designation
1.	Parul Kamleshbhai Joshi	Whole-Time Director
2.	Viral Deepakbhai Ranpura	Non-Executive Director
3.	Dhairyakumar Mohanbhai Thakkar	Independent Director
4.	Malay Truptesh Desai	Independent Director

b. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:

During the year under review, the Board of Directors of the Company met 5 (Five) times. The details of the Board Meetings and the attendance of the directors are provided in the table. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

Sr. No.	Date of meeting	Total Directors	Directors Present
1.	09/05/2025	4	4
2.	25/07/2025	4	4
3.	29/08/2025	4	4
4.	07/11/2025	4	4
5.	07/02/2026	4	4

c. DIRECTOR RESPONSIBILITY STATEMENT:

Your director wishes to inform you that the Audited Accounts containing financial statements for the financial year 2025-26 are in full conformity with the requirements of the Companies Act, 2013. They believe that the financial statements reflect fairly, the form and substance of transactions carried out during the year and reasonably present the Company's financial condition and results of operations.

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility statement:

- in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- 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 irregularities;

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

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.

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.

c. CHANGES IN BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL:

No changes occurred during the year in the composition of board of directors and Key Managerial Personnel:

d. BOARD EVALUATION:

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, had adopted a formal mechanism for evaluating its own performance and as well as that of its committees and individual Directors, including the chairperson of the Board. The Exercise was carried out through a structured evaluation process covering the various aspects of the Board's functioning such as composition of board & committees, experience & competencies, performance of specific duties & obligations, governance issues etc.

The evaluation of the independent Directors was carried out by Board, except the independent Director being evaluated and the chairperson and the non-independent Directors were carried out by the independent Directors.

The Board is of the opinion that the Independent Non-Executive Directors of the Company including those appointed during the year possess requisite qualifications, expertise and experience and they hold highest standards of integrity.

e. RETIREMENT BY ROTATION:

In accordance with the provisions of the Companies Act, 2013 and in terms of the Memorandum and Articles of Association of the Company, Provisions of retire by rotation of Directors is applicable to the Company, accordingly, the appointment of Mrs. Parul Kamleshbhai Joshi is proposed as director retirement by rotation in the 30th AGM of the Company.

f. REMUNERATION POLICY:

The Board has on the recommendation of the Nomination & Remuneration Committee, formulated criteria for determining, qualifications, positive attributes and independence of a director and also a policy for remuneration of directors, key managerial personnel and senior management. The policy is available at the website of company at omkaroverseasltd.com

g. DECLARATION BY INDEPENDENT DIRECTORS:

Your Company had received declarations from all the Independent Directors of the Company confirming that they meet with the criteria of independence as prescribed both under subsection (6) of Section 149 of the Companies Act, 2013 along with Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as independent directors of the Company.

Independent Directors are familiarized with their roles, rights and responsibilities as well as with the nature of industry and business model through induction program at the time of their

appointment as Directors and through presentations on economy & industry overview, key regulatory developments, strategy and performance which are made to the Directors from time to time.

h. CODE OF CONDUCT FOR DIRECTOR AND SENIOR MANAGEMENT

Your Company has adopted the policy of code of Conduct to maintain standard of business conduct and ensure compliance with legal requirements. The Policy on Code of Conduct for Director and Senior Management is available on the website of the Company at <https://www.omkaroverseasltd.com/Image/Code of Conduct.pdf>

24. PARTICULARS OF CONTRACTS WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the company with related parties which may have potential conflict with the interest of the company at large. Your directors draw your attention to notes to the financial statements for detailed related parties' transactions entered during the year.

25. CORPORATE GOVERNANCE:

As per regulation 15(2) of the Listing Regulation, the Compliance with the Corporate Governance provisions shall not apply in respect of the following class of the Companies:

- a. Listed entity having paid up equity share capital not exceeding INR 10 Crore and Net worth not exceeding INR 25 Crore, as on the last day of the previous financial year;
- b. Listed entity which has listed its specified securities on the SME Exchange.

Since our Company falls in the ambit of the aforesaid exemption (a), compliance with the provisions of Corporate Governance shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2025-26.

26. MANAGEMENT DISCUSSION AND ANALYSIS:

The Management Discussion and Analysis as required in terms of the Listing Regulations is annexed to the report as **Annexure-B** and is incorporated herein by reference and forms an integral part of this report.

27. PARTICULARS OF EMPLOYEES:

Disclosure under the provisions of Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

- a) The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year: Not Applicable
- b) The percentage increase in the remuneration of each director, Chief Executive Officer, Chief Financial Officer and Company Secretary, if any, in the financial year.

Sr.	Name	Designation	% Increase
1	Mr. Bhavinkumar Arvindkumar Patel	CS & CFO	-
2	Mrs. Parul Kamleshbhai Joshi	Whole Time Director	-

- c) The percentage increase in the median remuneration of employees in the financial year.
- Not Applicable

d) The number of permanent employees on the rolls of the Company as on 31.03.2026.
- 02 (Two).

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

- Not Applicable as there was no other employee except directors and KMP during the year.

f) Affirmation that the remuneration is as per the remuneration policy of the company.

- The Company's remuneration policy is driven by the success of the Company during the year under review. The Company affirms that the remuneration is as per remuneration policy of the Company.

g) The names of the top ten employees in terms of remuneration drawn:

Not Applicable as there was no other employee except directors and KMP during the year.

h) The name of every employee, who

1.) Employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than One Crore and Two Lakh Rupees: Nil

2.) Employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than Eight Lakh and Fifty Thousand Rupees per month: Nil

3.) Employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company: Nil

28. INSURANCE:

The properties/assets of the company are adequately insured.

29. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT:

a. aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: Nil

b. number of shareholders who approached listed entity for transfer of shares from suspense account during the year: Nil

c. number of shareholders to whom share were transferred from suspense account during the year: Nil

d. aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: Nil

e. voting rights on shares which remain frozen till the rightful owner of such shares claims the shares: Nil

30. COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS:

The Company has complied with the provisions of Secretarial Standards (I & II) issued by the Institute of Company Secretaries of India and approved by the Central Government under section 118(10) of the Companies Act, 2013.

31. PREVENTION OF INSIDER TRADING:

Your company has adopted the “Code of Conduct on Prohibition of insider trading “and “Code of Conduct for Directors and Senior Management Personnel” for regulating the dissemination of Unpublished Price Sensitive Information and trading in security by insiders.

32. INDUSTRIAL RELATIONS (HUMAN RESOURCES):

During the period under review, the personal and industrial relations with the employees remained cordial in all respects. The management has always carried out systematic appraisal of performance and imparted training at periodic intervals. The Company recognizes talent and has judiciously followed the principle of rewarding performance.

33. INVESTOR GRIEVANCES REDRESSAL STATUS

During the Financial Year 2025-26, there were no complaints or queries received from the shareholders of the Company. Company Secretary acts as the Compliance Officer of the Company is responsible for complying with the provisions of the Listing Regulations, requirements of securities laws and SEBI Insider Trading Regulations. The Investor can send their query to omkaroverseas212@gmail.com

34. OTHER REGULATORY REQUIREMENT

The Company has been complied with all regulatory requirements of central government and state government and there were no significant and material orders passed by the Regulators or Courts or Tribunals during the year impacting the going concern status and the Company's operations in future.

35. SEBI COMPLAINTS REDRESS SYSTEM (SCORES)

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status. Your Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. The Company has not received any complaint on the SCORES during financial year 2025-26.

36. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

In order to prevent sexual harassment of women at work place a new act The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9th December, 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

The summary of sexual harassment complaints during the financial year is as follows:

Particulars	Nos.
Number of complaints of sexual harassment received	0
Number of complaints disposed of during the year	0
Number of cases pending for more than 90 days	0

37. MATERNITY BENEFIT

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

The summary of maternity benefit-related records for the financial year is as follows:

Particulars	Nos.
Number of women employees working	1
Number of women employees eligible for Maternity Benefit	0
Number Of Women Employees Who Availed Maternity Benefit	0

38. EMPLOYEES' STOCK OPTION PLAN

The Company has not provided stock options to any employee.

39. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

There were no applications which are made by or against the company under The Insolvency and Bankruptcy Code, 2016 during the year.

40. ACKNOWLEDGEMENTS

Your directors place on records their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

Registered Office:

304, Shoppers Plaza-V, Govt Servant Co-Op
Hsg Soc, Opp. Municipal Market, C.G. Road,
Navrangpura, Ahmedabad-380009 Gujarat

Date: September 1, 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OMKAR OVERSEAS LIMITED

Sd/-

PARUL JOSHI
WHOLE TIME DIRECTOR
DIN: 06370561

Sd/-

VIRAL RANPURA
NON-EXECUTIVE DIRECTOR
DIN: 07177208

Annexure-A
SECRETARIAL AUDIT REPORT
FORM NO. MR-3

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

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

To,
The Members,
Omkar Overseas Limited,
304, Shoppers Plaza-V, Govt Servant Co-Op HSG Soc,
Opp. Municipal Market, C.G. Road,
Navrangpura, Ahmedabad-380009, Gujarat

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Omkar Overseas Limited (CIN: L51909GJ1994PLC023680) (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon for the financial year ended on March 31, 2026 ("Review Period").

It is also noted that the Company is listed on BSE Limited. The company is into the business of dealing/ Trading of textile items and various commodities, however during the year company has not conducted any business operations.

Auditor's Responsibility:

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards requires that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of audit including internal, financials and operating controls, there is an unavoidable risk that some material misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Standards.

Based on our 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 and the explanations and clarifications given to us and the representations made by the Management, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (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) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not applicable to the Company during the Audit Period);**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not Applicable to the Company during the Audit Period)**
 - d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
 - e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable to the Company during the Audit Period)**
 - f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable to the Company during the Audit Period)**
 - g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients;
 - h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not Applicable to the Company during the Audit Period);** and
 - i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable to the Company during the Audit Period)**
- (v) We have relied on the representation made by the Company, its Officers and on the reports given by designated professionals for systems and processes formed by the Company to monitor and ensure compliances under other applicable Acts, Laws and Regulations to the Company.
- (vi) As declared by the Management, at present there is no law which is specifically applicable to the Company.

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreements entered into by the Company with Stock Exchanges read with 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.

We further report that:

Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. No changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on 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.

All decisions in the Board are carried through, while the dissenting members' views, if any, are captured and recorded as part of the minutes.

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

We further report that during the Audit period the Company has no specific events/actions having a major bearing on the Companies Affairs in pursuant of the above referred Laws, Rules, Regulations, Guidelines, Standards etc.

Place: Ahmedabad
Date: August 31, 2026

For, Himanshu SK Gupta & Associates
Company Secretaries
Sd/-
Himanshu Gupta
Proprietor
FCS No.: 12183 C.P. No.: 22596
Peer Review No.: 1943/2022
UDIN: F012183H001323086

To,
The Members,
Omkar Overseas Limited,
304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc,
Opp. Municipal Market, C.G. Road,
Navrangpura, Ahmedabad-380009 Gujarat

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

- 1) Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
- 2) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
- 3) We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- 4) Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happenings of events etc.
- 5) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
- 6) The secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.

Place: Ahmedabad
Date: August 31, 2026

For, Himanshu SK Gupta & Associates
Company Secretaries
Sd/-
Himanshu Gupta
Proprietor
FCS No.: 12183 C.P. No.: 22596
Peer Review No.: 1943/2022
UDIN: F012183H001323086

Annexure-B
MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. INDUSTRY STRUCTURE AND DEVELOPMENT:

During the period under review, the Company was engaged in the business of trading of Finished Goods/Fabrics. However, no business operations were conducted by the Company during the year.

The textile trading industry plays a crucial role in the global economy, providing essential raw materials and finished products across various segments, including fashion, home textiles, and industrial applications. The industry has witnessed significant developments, driven by technological advancements, shifts in consumer preferences, and the globalization of supply chains. In recent years, there has been a growing emphasis on sustainable and eco-friendly products, which has prompted many companies to adopt greener practices. Additionally, the digitalization of the supply chain and e-commerce platforms has transformed the way businesses operate, leading to increased efficiency and a broader market reach.

The textiles manufacturing business is a pioneer activity in the Indian manufacturing sector and it has a primordial importance in the economic life of the country. Growth in sector depends on consumer spending and there are multiple factors affecting consumer spending like actual and perceived economic condition, disposable income, employment and consumer credit availability. The government has been pushing for indigenous production through 'Make in India' campaign to bring down imports.

2. OPPORTUNITIES AND OUTLOOK:

The Indian textile sector continues to offer significant growth potential, driven by rising domestic demand, increasing disposable incomes, and evolving fashion trends. Government initiatives such as the Production Linked Incentive (PLI) Scheme and favorable trade policies are expected to boost the industry's competitiveness and export potential.

Growing awareness of sustainable and eco-friendly fabrics, along with the expansion of e-commerce platforms, presents new avenues for reaching a broader customer base and diversifying product offerings. The Company is well-positioned to leverage its established supplier relationships, market knowledge, and efficient distribution network to capture emerging opportunities.

3. RISK, CONCERNS AND THREATS:

The Company's main business activity is textile and related activities, which fall under a single reportable segment — Textiles. The industry is highly competitive, with intense competition from both domestic and international players that may impact the Company's market share and pricing power.

Fluctuations in raw material prices, particularly cotton and synthetic fibres, can affect cost structures and profitability. Changes in government policies, taxation, or import/export

regulations may also influence business operations. Additionally, volatility in foreign exchange rates could impact the competitiveness of products in global markets.

Other risks include evolving consumer preferences, disruption in the supply chain, and global economic slowdowns, which could lead to reduced demand. The Company continuously monitors these external factors and adapts its strategies to mitigate potential adverse impacts

4. INTERNAL CONTROL SYSTEMS AND ITS ADEQUACY:

The Company has established a robust internal control framework designed to ensure compliance with applicable laws and regulations, safeguard its assets, and maintain the accuracy and reliability of financial reporting. The internal control system is supported by documented policies, standard operating procedures, and clearly defined authority levels.

Regular internal audits and management reviews are conducted to assess the effectiveness of these controls. Observations from such reviews are promptly addressed, and necessary improvements are implemented to strengthen the control environment. The Audit Committee periodically monitors the adequacy and effectiveness of the internal control systems to ensure they remain aligned with the size, complexity, and growth of the Company's operations.

A. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE:

The Company's main business activity is textile and its related activities which fall under single reportable segmented. 'Textiles'.

5. FINANCIAL PERFORMANCE:

A. Standalone Financial Performance:

(i) Net Sales and Other Income:

Net Sales and other income for the financial year 2024-2025 & 2025-2026 are 1.59 Lakhs and 00.14 Lakhs respectively.

(ii) Expenditure:

The total expenditure for the financial year 2024-2025 & 2025-2026 is Rs. 16.65 Lakhs and Rs. 17.17 Lakhs respectively.

B. Profit/Loss:

The total loss for the financial year 2024-2025 & 2025-2026 is Rs. 15.05 and Rs 17.03 respectively.

6. DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS:

Sr. No.	Ratios	Is there any significant change as compared to last year	Justification
1.	Inventory Turnover	No	Not required

	Ratio		
2.	Current Ratio	No	Not required
3.	Debt Equity Ratio	Yes	The Debt-Equity Ratio has changed by more than 25% during the year, primarily due to an increase in borrowings during the year coupled with a further deterioration in the Company's negative net worth.
4.	Net Profit Margin	No	Not required
5.	Debt Service Coverage Ratio	No	Not required
6.	Return on Equity	Yes	The change in the Return on Equity Ratio is primarily attributable to the change in the loss for the year and the movement in the Company's negative equity position
7.	Return on Capital Employed	Yes	The change in Return on Capital Employed is primarily attributable to the change in the loss before interest and tax during the year and the movement in capital employed.
8.	Trade Payables Turnover Ratio	No	Not required
9.	Trade Receivables Turnover Ratio	No	Not required
10.	Net Capital Turnover Ratio	No	Not required
11.	Return on Investments	No	Not required

7. DEVELOPMENT IN HUMAN RESOURCES:

The Company considers its employees as its main assets. The management believes in the philosophy of the development of the Company with the development of its employees. A proper work environment, all necessities and their safety is looked after. The well-being of its employees is always a priority to the company. The employees are given proper guidance and training to execute their tasks. Hence, higher degree of work satisfaction is enjoyed by the employees of the company.

8. DETAILS OF ANY CHANGE IN RETURN ON NET WORTH AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR ALONG WITH A DETAILED EXPLANATION

THEREOF

The change in the Return on Equity Ratio is primarily attributable to the change in the loss for the year and the movement in the Company's negative equity position.

9. ENVIRONMENT, HEALTH & SAFETY (EHS)

The Company is committed to conducting its business in a responsible manner that ensures the protection of the environment, the health and safety of its employees, and compliance with all applicable statutory requirements. Even though the Company's core operations are primarily in textile trading, it recognizes the importance of minimizing its environmental footprint and maintaining safe work practices.

Efforts are made to promote energy conservation, reduce waste generation, and encourage sustainable sourcing wherever feasible. The Company provides a safe and healthy work environment by implementing safety protocols, conducting regular workplace inspections, and offering necessary training to employees to prevent accidents and occupational hazards.

Periodic reviews are undertaken to ensure adherence to environmental regulations and safety standards. The Company remains committed to continuous improvement in its EHS performance and fostering a culture where environmental care and safety are integral to business operations

10. CAUTIONARY STATEMENT:

The information, opinions, and forecasts contained in this report are provided in good faith; however, no assurance is given as to their fairness, accuracy, completeness, or correctness. Certain statements herein may be "forward-looking statements," including those relating to future expectations, projections, and forecasts, which are based on the management's current assumptions and understanding of prevailing circumstances.

These forward-looking statements are inherently subject to significant risks, uncertainties, and unforeseen factors. Actual results, performance, or events may differ materially from those expressed or implied due to changes in market conditions, regulatory developments, economic trends, or other factors beyond the Company's control.

Registered Office:

304, Shoppers Plaza-V, Govt Servant Co-Op
Hsg Soc, Opp. Municipal Market, C.G. Road,
Navrangpura, Ahmedabad-380009 Gujarat

Date: September 1, 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OMKAR OVERSEAS LIMITED

**Sd/-
PARUL JOSHI
WHOLE TIME DIRECTOR
DIN: 06370561**

**Sd/-
VIRAL RANPURA
NON-EXECUTIVE DIRECTOR
DIN: 07177208**

Independent Auditor's Report

To
The Members of
OMKAR OVERSEAS LIMITED

Report on the audit of the Standalone Financial Statements

Opinion

1. I have audited the accompanying Ind AS standalone financial statements of **OMKAR OVERSEAS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information ("the Financial Statements").
2. In my opinion and to the best of my information and according to the explanations given to me, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its loss and other comprehensive income, changes in equity and its cash flows for the year then ended.

Basis for Opinion

3. I conducted my audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. My responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am 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 my audit of the Financial Statements under the provisions of the Act, and the rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the Financial Statements.

Material Uncertainty Related to Going Concern

4. We draw attention to Note 42 to the standalone financial statements, which indicates that the Company has not generated any revenue from operations during the year ended March 31, 2026 and has incurred a loss of Rs. 17.03 lakh during the year. As at March 31, 2026, the Company has a negative net worth of Rs. 37.88 lakh and negative cash flows from operating activities of Rs. 15.67 lakh. Further, the Company has cash and cash equivalents of Rs. 4.68 lakh as against borrowings of Rs. 39.10 lakh, and certain trade payables include amounts outstanding for earlier periods.
5. These events or conditions, along with the other matters set out in Note 42, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The management has proposed a capital reduction as part of its plans for addressing the Company's financial position, as disclosed in Note 42. However, the outcome of the proposed capital reduction and the Company's ability to generate sufficient cash flows from its future operations remain uncertain.
6. The financial statements have been prepared on a going concern basis. Our opinion is not modified in respect of this matter.

Key Audit Matters

7. Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the Financial Statements of the current year. These matters were addressed in the context of my audit of the Financial Statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Other Information

8. The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and my auditor's report thereon.
9. The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and my auditor's report thereon.
10. In connection with my audit of the standalone financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management's responsibility for the Financial Statements

11. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
12. In preparing the standalone financial statements, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
13. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Financial Statements

14. My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.
15. As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:
 - 15.1. 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 my 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.

- 15.2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) the Act, I am also responsible for expressing my opinion on whether the Company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- 15.3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- 15.4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a **material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern**. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 15.5. 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.
16. I 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 I identify during my audit.
17. I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.
18. From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the Financial Statements of the current year and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my 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

19. 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 Act, I give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
20. As required by Section 143(3) of the Act, I report that:
- 20.1. I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
 - 20.2. *In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books, except for the matters stated in paragraph 21.8 below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.*
 - 20.3. The balance sheet, the statement of profit and loss including other comprehensive income, the statement of changes in equity and the cash flow statement dealt with by this Report are in agreement with the books of account.
 - 20.4. In my opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act.
 - 20.5. On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - 20.6. With respect to the adequacy of the internal financial controls with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to my separate Report on internal financials control over financials reporting as per **Annexure-B**; and
 - 20.7. In my opinion and according to the information and explanations given to me, the Company has not paid or provided any remuneration to its directors during the year.
 - 20.8. *The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 20.2 above on reporting under Section 143(3)(b) of the Act and paragraph 21.8 below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.*

21. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:
- 21.1. There is a dispute relating to the title of an immovable property. The dispute is pending before the Hon'ble City Civil Court, Ahmedabad. The property was earlier recorded in the Financial Statements at a value of Rs. 20,25,050/-. The Company had written off the carrying amount of the disputed property in an earlier financial year and the resultant loss was recognised in that year. Accordingly, the carrying amount of the disputed property as at 31 March 2026 is Nil.
 - 21.2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - 21.3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - 21.4. The management has represented that no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on reasonable audit procedures adopted by me, nothing has come to my notice that such representation contains any material misstatement.
 - 21.5. The management has represented that no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on reasonable audit procedures adopted by me, nothing has come to my notice that such representation contains any material misstatement.
 - 21.6. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - 21.7. In my opinion and according to the information and explanations given to me, no dividend has been declared and / or paid during the year by the Company.

21.8. Based on my examination which included test checks and information given to me, the Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, Further, during the course of my audit I did not come across any instance of audit trail feature being tampered with.

Further, the audit trail, to the extent maintained in the prior year, has been preserved by the Company as per the statutory requirements for record retention.

For N.S. NANAVATI & CO.
Chartered Accountants
FRN: 134235W

(CA NITESH SHIRISHCHANDRA NANAVATI)
Proprietor
Membership No.: 143769
UDIN: 26143769EXRMYV7209

Date: 07.05.2026
Place: Ahmedabad

Annexure - A to the Auditors' Report

The Annexure as referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2026, I report that:

- I. In respect of Fixed Assets:
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. The Company has no Right-of-Use assets.
 - b. The Company does not have any intangible assets. Accordingly, the reporting requirement under this clause is not applicable.
 - c. As per the information and explanations given to me, the Property, Plant and Equipment have been physically verified by the management during the year and there is a regular programme of verification which, in my opinion, is reasonable having regard to the size of the Company and the nature of its assets. No discrepancies were noticed on such verification.
 - d. The title deeds of the immovable property disclosed in the Financial Statements are held in the name of the Company. However, there is a dispute relating to the title of the said immovable property, which is pending before the Hon'ble City Civil Court, Ahmedabad.
 - e. No proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder. Accordingly, the reporting requirement under this clause is not applicable.
 - f. The Company has not revalued its Property, Plant and Equipment (including Right-of-Use assets) or intangible assets during the year. Consequently, the question of my commenting on whether the revaluation is based on the valuation by a Registered Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment (including Right-of-Use assets) or intangible assets, does not arise.
- II. In respect of Inventory:
 - a. There is no inventory held by the Company as at 31 March 2026. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable to the Company.
 - b. The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, at any point of time during the year. Accordingly, the reporting requirement under clause 3(ii)(b) of the Order is not applicable to the Company.
- III. During the year, the Company has not made any investments, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to

- companies, firms, limited liability partnerships or any other parties. Accordingly, the provisions of clauses 3(iii)(a) to 3(iii)(f) of the Order are not applicable to the Company.
- IV. The Company has not granted any loans or provided any guarantees or securities to parties covered under Section 185 of the Companies Act, 2013. Accordingly, the provisions of Section 185 and Section 186 of the Act are not applicable to the Company.
- V. According to the information and explanations given to me, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the rules framed thereunder. Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.
- VI. According to the information and explanation given to me, the maintenance of cost records under sub-section 1 of section 148 of the Companies Act 2013 is not mandatory to the company.
- VII. a. According to the information and explanations given to me and on the basis of my examination of the records of the Company, the Company is generally regular in depositing undisputed statutory dues, including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of Excise, Value Added Tax, cess and other statutory dues, as applicable, with the appropriate authorities. According to the information and explanations given to me, there were no undisputed statutory dues outstanding as at 31 March 2026 for a period of more than six months from the date they became payable.
- b. According to the information and explanations given to me, there are no statutory dues referred to in clause 3(vii)(a) which have not been deposited with the appropriate authorities on account of any dispute. Accordingly, reporting under clause 3(vii)(b) of the Order is not applicable to the Company.
- c. Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on 31st March, 2026 on account of any dispute is Nil.
- VIII. According to the information and explanations given to me, no such transactions were observed which were not recorded in the books of account but have been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961. Accordingly, there were no previously unrecorded income surrendered or disclosed during the year in the tax assessments under the Income-tax Act, 1961.
- IX. According to the information and explanations given to me, I am of the opinion that:
- a. The Company has not defaulted in the 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.
- c. The Company has not obtained any term loans during the year. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable to the Company.

- d. The Company has not raised any funds on short-term basis during the year. Accordingly, the requirement to report under clause 3(ix)(d) of the Order is not applicable to the Company.
- e. The company has not taken any funds from any entity or person on account of to meet the obligations of its subsidiaries, Joint Venture, Associates Companies.
- f. The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, Joint Venture, Associates Companies.
- X. a. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Hence question of application of fund does not arise.
- b. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x) (b) of the Order is not applicable.
- XI. a. According to the information and explanations given to me, no material fraud by the Company or on the Company has been noticed or reported during year.
- b. No report under sub-section (12) of section 143 of the Companies Act has been filed by me in Form ADT4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c. As represented to me by the management, there are no whistle blower complaints received by the company during the year.
- XII. The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a),(b) and (c) of the Order is not applicable to the Company.
- XIII. Transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the standalone financial statements, as required by the applicable accounting standards.
- XIV. a. In my opinion and based on my examination, the company is required to have an internal audit system under section 138 of the Act, and The Company has an internal audit system commensurate with the size and nature of its business.
- b. Internal audit under section 138 of Companies Act, 2013 is applicable. I have considered Internal auditor's report.
- XV. In my opinion, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of Section 192 of the Act are not applicable to the Company.
- XVI. a. The provisions of Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.

- b. The Company has not conducted any Non-Banking Financial or Housing Finance activities and is not required to obtain Certificate of Registration (CoR) for such activities from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c. The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.
- XVII. The Company has incurred cash losses in the current year and in the immediately preceding financial year. The cash loss has been calculated after excluding non-cash transactions from profit / (loss). During the year company has booked total loss before extra-ordinary items Rs. 17.03 Lakhs and Rs. 15.05 Lakhs in the immediately preceding financial year.
- XVIII. There has been no resignation of the statutory auditors during the year and accordingly the reporting under clause 3(xviii) of the Order is not applicable to the Company.
- XIX. According to the information and explanations given to me and 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 Standalone Financial Statements, my knowledge of the Board of Directors and management plans, I am of the opinion that there exists a material uncertainty as on the date of the audit report in relation to the Company's capability 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.
- I, however, state that this is not an assurance as to the future viability of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I 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. Provisions of section 135 (1) of Companies Act, 2013 is not applicable to the company accordingly this clause is not applicable to the company.
- XXI. The company is not a holding company and also not required to prepare consolidated financial statements as per the provisions of the Act accordingly this clause is not applicable to the company.

For N.S. NANAVATI & CO.
Chartered Accountants
FRN: 134235W

(CA NITESH SHIRISHCHANDRA NANAVATI)
Proprietor
Membership No.: 143769
UDIN: 26143769EXRMYV7209

Date: 07.05.2026
Place: Ahmedabad

Annexure - B to the Auditors' Report

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

I have audited the internal financial controls over financial reporting of **OMKAR OVERSEAS LIMITED** ("the Company") as of 31 March, 2026 in conjunction with my audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my 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 I 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.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My 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 Ind AS financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In my 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 N.S. NANAVATI & CO.
Chartered Accountants
FRN: 134235W

(CA NITESH SHIRISHCHANDRA NANAVATI)
Proprietor
Membership No.: 143769
UDIN: 26143769EXRMYV7209

Date: 07.05.2026
Place: Ahmedabad

OMKAR OVERSEAS LIMITED
304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G.ROAD,
NAVRANGPURA, AHMEDABAD-380009
(CIN-L51909GJ1994PLC023680)

STANDALONE BALANCE SHEET AS AT March 31, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	Notes	As At March 31, 2026	As At March 31, 2025
I. ASSETS			
1 NON-CURRENT ASSETS			
a) Property, Plant and Equipment	1	00.00	00.00
Total non-current assets		00.00	00.00
2 CURRENT ASSETS			
a) Financial Assets			
i. Cash and Bank Balances			
a) Cash and Cash Equivalents	2	04.68	04.63
b) Other Current Assets (to be specified)	3	07.72	07.04
Total Current Assets		12.39	11.66
TOTAL ASSETS (1 + 2)		12.39	11.66
II EQUITY AND LIABILITIES			
1 EQUITY			
a) Equity Share Capital	4	492.36	492.36
b) Other Equity	5	-530.24	-513.21
Total Equity		-37.88	-20.85
2 LIABILITIES			
A. NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i. Borrowings	6	39.10	20.89
Total Non-Current Liabilities (A)		39.10	20.89
B. CURRENT LIABILITIES			
a) Financial Liabilities			
i. Borrowings			
ii. Trade and Other Payables	7		
A) Total Outstanding to Micro and Small Enterprise			
B) Total Outstanding to Others		07.89	09.35
b) Other Current Liabilities	8	00.29	00.28
c) Provisions	9	03.00	02.00
d) Current Tax Liability (Net)	10	00.00	00.00
Total Current Liabilities (B)		11.17	11.63
Total Liabilities (A + B)		50.28	32.52
TOTAL EQUITY AND LIABILITIES (1 + 2)		12.39	11.66

Significant Accounting Policies
See accompanying notes to the Financial Statements
As per our report of even date attached

For and on behalf of the Board of Directors
OMKAR OVERSEAS LIMITED

For N. S. Nanavati & Co.
Chartered Accountants
Firm Regn. No. 134235W

PARUL K JOSHI
(Director)
(DIN- 06370561)

MALAY T DESAI
(Director)
(DIN- 10082434)

(CA. NITESH NANAVATI)
Proprietor
M.No. 143769
UDIN: 26143769EXRMYV7209
Place: Ahmedabad
Date: 07.05.2026

BHAVIN A. PATEL
(CS & CFO)

Place: Ahmedabad
Date: 07.05.2026

OMKAR OVERSEAS LIMITED
304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G. ROAD,
NAVRANGPURA, AHMEDABAD-380009
(CIN-L51909GJ1994PLC023680)

STANDALONE STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs, Except EPS)

Particulars	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
A. INCOME			
1. Revenue from Operations		00.00	00.00
2. Other Income	10	00.14	01.59
TOTAL INCOME (1+2)		00.14	01.59
B EXPENSES			
1. Cost of Material Consumed		00.00	00.00
2. Changes in inventory of finished goods, stock in trade and WIP			
3. Purchase of Stock in Trade		00.00	00.00
4. Employee Benefit Expenses	11	09.60	09.60
5. Finance Costs	12	02.49	01.00
6. Depreciation and Amortization Expense		00.00	00.00
7. Other Expenses	13	05.09	06.04
TOTAL EXPENSE (1+2+3+4+5+6)		17.17	16.65
C PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (A-B)		-17.03	-15.05
D EXCEPTIONAL ITEMS		00.00	00.00
E PROFIT/(LOSS) BEFORE TAX (C-D)		-17.03	-15.05
F TAX EXPENSE:			
1. Current Tax		00.00	00.00
2. MAT Credit Entitlement		00.00	00.00
3. Deferred Tax		00.00	00.00
Total Tax Expenses (1-2+3)		00.00	00.00
G PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (E-F)		-17.03	-15.05
H Profit/(loss) from discontinued operations			
I Tax expense of discontinued operations			
J Profit/(loss) from discontinued operations (after tax) (H+I)		00.00	00.00
K PROFIT OR LOSS FOR THE PERIOD (G+J)		-17.03	-15.05
L OTHER COMPREHENSIVE INCOME			
1. Items that will not be reclassified to profit or loss			
(a) Remeasurements of defined benefit plans			
(b) Equity instruments through other Comprehensive Income			
2. Income tax relating to items that will not be reclassified to profit or loss			
(a) Remeasurements of defined benefit plans			
(b) Equity instruments through other Comprehensive Income			
Total Other Comprehensive Income (1+2)		00.00	00.00
M Total Comprehensive (Loss) for the year (K+L)		-17.03	-15.05
Earnings/(Loss) per Share – (For continuing operation)	14	-0.35	-0.31
Basic and Diluted (in Rs.)		-0.35	-0.31

Significant Accounting Policies
See accompanying notes to the Financial Statements
As per our report of even date attached

For and on behalf of the Board of Directors
OMKAR OVERSEAS LIMITED

For N. S. Nanavati & Co.
Chartered Accountants
Firm Regn. No. 134235W

PARUL K JOSHI
(Director)
(DIN- 06370561)

MALAY T DESAI
(Director)
(DIN- 10082434)

(CA. NITESH NANAVATI)
Proprietor
M.No. 143769
UDIN: 26143769EXRMYV7209
Place: Ahmedabad
Date: 07.05.2026

BHAVIN A. PATEL
(CS & CFO)

Place: Ahmedabad
Date: 07.05.2026

OMKAR OVERSEAS LIMITED
304, SHOPPERS PLAZA-V, GOVT SERVANT CO-OP HSG SOC, OPP. MUNICIPAL MARKET, C.G. ROAD,
NAVRANGPURA, AHMEDABAD-380009
(CIN-L51909GJ1994PLC023680)

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
A. Cash Flow From Operating Activities		
Profit (Loss) Before Tax	-17.03	-15.05
Adjustments For:		
Provisions	01.00	01.00
Finance Expense	02.49	01.00
Operating (Loss) Before Working Capital Changes	-13.54	-13.05
Movements in Working Capital :		
(Increase) / Decrease in Other Assets	-00.68	-00.72
Increase / (Decrease) in Trade Payables	-01.46	-02.38
Increase in Other Financial Liabilities	00.01	-00.94
Increase in Other Liabilities	00.00	-00.08
Cash (used) in operations	-15.67	-17.17
Direct Taxes Paid (Net of Refunds)		
Net Cash Outflow From Operating Activities	-15.67	-17.17
B. Cash Flows From Investing Activities		
Net Cash (Outflow) from Investing Activities	00.00	00.00
C. Cash Flows From Financing Activities		
Increase in Long Term Borrowings	18.21	17.93
Interest and Finance Charges Paid	-02.49	-01.00
Net Cash Inflow from Financing Activities	15.73	16.93
D. Net Increase in Cash & Cash Equivalents (A + B + C)	00.05	-00.24
E. Cash & Cash Equivalents at the beginning of the year / period	04.63	04.87
F. Cash & Cash Equivalents at the end of the year / period	04.68	04.63
Component of Cash and Cash Equivalents		
Cash on hand		
Balances with Scheduled Bank		
- On Current Accounts	04.68	04.63
- Deposits with original maturity of less than three months		
Cash and Cash Equivalents at the end of the year / period	04.68	04.63

Notes:

- 1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- 2) Disclosure with regards to changes in liabilities arising from Financing activities as set out in Ind AS 7 – Statement of Cash flows is presented under

Ind AS 7 Statement of Cash Flows: Disclosure Initiative

Ind AS 7 require entities to provide disclosure of changes in their liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes (such as foreign exchange gains or losses). The Company has provided the information for current period.

As at March 31, 2026				
Particulars	Opening Balance	Non-Cash Changes	Cash Flows	Closing Balance
Long term Borrowings	20.89	00.00	18.21	39.10
Short term Borrowings	00.00	00.00	00.00	00.00
Total liabilities from financing activities	20.89	00.00	18.21	39.10

As at March 31, 2025				
Particulars	Opening Balance	Non-Cash Changes	Cash Flows	Closing Balance
Long term Borrowings	02.96	00.00	17.93	20.89
Short term Borrowings	00.00	00.00	00.00	00.00
Total liabilities from financing activities	02.96	00.00	17.93	20.89

Significant Accounting Policies See accompanying notes to the Financial Statements As per our report of even date attached	For and on behalf of the Board of Directors OMKAR OVERSEAS LIMITED			
For N. S. Nanavati & Co. Chartered Accountants Firm Regn. No. 134235W	PARUL K JOSHI (Director) (DIN- 06370561)	MALAY T DESAI (Director) (DIN- 10082434)		
(CA. NITESH NANAVATI) Proprietor M.No. 143769 UDIN: 26143769EXRMYV7209 Place: Ahmedabad Date: 07.05.2026	BHAVIN A. PATEL (CS & CFO)		Place: Ahmedabad Date: 07.05.2026	

A. Corporate Information

OMKAR OVERSEAS LIMITED ("the Company") incorporated in 1994 in India. The principal activity of the Company is to be in the business of textile. The Company is generally dealing/trading in the in-textile items in India. The company is listed on Bombay Stock exchange. Company has no holding, Subsidiary Company.

B. Basis of preparation and presentation and Statement of compliance:

These Standalone Financial Statements have been prepared in accordance with Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, as amended from time to time, and the presentation and disclosure requirements of Division II of Schedule III to the Companies Act, 2013, as amended from time to time.

The Company follows the indirect method prescribed in Ind AS 7 – *Statement of Cash Flows* for the presentation of its cash flows. The Financial Statements have been prepared under the historical cost convention, except for certain financial assets and financial liabilities which are required to be measured at fair value.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities have been classified as current and non-current based on the Company's normal operating cycle. Based on the nature of the Company's business and the time between the acquisition of goods and their realisation in cash and cash equivalents, the Company has considered an operating cycle of 12 months.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Standalone Financial Statements have been presented in Indian Rupees (INR), which is the Company's functional currency. All values are rounded off to Lakhs, except otherwise stated. All financial information presented in INR has been rounded off to the nearest two decimals, unless otherwise stated.

C. Significant Accounting policies

a. Current and non-current classification:

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

An asset is classified as current when it satisfies any of the following criteria:

- a. it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- b. it is held primarily for the purpose of being traded;
- c. it is expected to be realised within twelve months after the reporting date; or
- d. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- a. it is expected to be settled in the Company's normal operating cycle;
- b. it is held primarily for the purpose of being traded;
- c. it is due to be settled within twelve months after the reporting date; or
- d. the Company does not have, at the reporting date, a right to defer settlement of the liability for at least twelve months after the reporting date.

All other liabilities are classified as non-current.

Deferred tax assets and deferred tax liabilities are classified as non-current assets and non-current liabilities, respectively.

b. Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. The cost comprises the purchase price and costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent expenditure is capitalised only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost can be measured reliably. Repairs and maintenance costs are recognised in the Statement of Profit and Loss as incurred.

Property, Plant and Equipment are derecognised on disposal or when no future economic benefits are expected from their use or disposal. Any resulting gain or loss is recognised in the Statement of Profit and Loss.

Depreciation is provided using the Written Down Value method over the useful lives of the assets as prescribed under Schedule II to the Companies Act, 2013. Land is not depreciated.

Depreciation on additions is provided on a pro-rata basis from the date the asset is available for use. The residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

c. Provisions, Contingent Liabilities, Contingent Assets and Commitment:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

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

Contingent liabilities are disclosed in the case of:

- a. a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- b. a present obligation arising from past events, when no reliable estimate of the amount of the obligation can be made; or

- c. a possible obligation arising from past events, unless the probability of outflow of resources is remote.

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

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each Balance Sheet date.

d. Current and Deferred Taxes:

The tax expense for the period comprises current tax and deferred tax.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the tax rates and tax laws enacted or substantively enacted at the reporting date.

Current tax items are recognised in profit or loss except to the extent that they relate to items recognised in other comprehensive income or directly in equity.

Deferred tax is recognised using the balance sheet approach on temporary differences at the reporting date between the tax bases of assets and liabilities and their corresponding carrying amounts for financial reporting purposes.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

e. Borrowing Costs:

Borrowing costs directly attributable to the acquisition or construction of a qualifying asset are capitalised as part of the cost of that asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

All other borrowing costs are recognised as an expense in the Statement of Profit and Loss in the period in which they are incurred.

Borrowing costs comprise interest and other costs that the Company incurs in connection with the borrowing of funds.

f. Cash and Cash Equivalents:

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

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of cash and short-term deposits, if any, as defined above.

g. Earnings Per Share:

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

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

h. Revenue Recognition:

Revenue from contracts with customers is recognised when control of the promised goods is transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled.

Revenue from sale of goods is recognised when control of the goods is transferred to the customer and is measured at the fair value of consideration received or receivable, net of returns, discounts, rebates and other similar adjustments and excluding taxes collected on behalf of the Government.

i. Impairment of Non-Financial Assets:

At each reporting date, the Company assesses whether there is any indication that a non-financial asset may be impaired. Where such indication exists, the recoverable amount of the asset is estimated.

The recoverable amount is the higher of fair value less costs of disposal and value in use. An impairment loss is recognised in the Statement of Profit and Loss when the carrying amount of an asset exceeds its recoverable amount.

j. Financial Instrument:

Financial assets and financial liabilities are initially recognised at fair value. Transaction costs directly attributable to the acquisition or issue of financial instruments are recognised in accordance with Ind AS 109.

Financial assets are subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss, as applicable, based on their classification under Ind AS 109.

Trade receivables and other financial assets measured at amortised cost are subject to the Expected Credit Loss model.

Financial liabilities are subsequently measured at amortised cost using the effective interest method, except where measurement at fair value through profit or loss is required.

Financial assets and financial liabilities are offset and the net amount is presented in the Balance Sheet only when the Company has a legally enforceable right to offset the recognised amounts and intends to settle them on a net basis or realise the asset and settle the liability simultaneously.

D. Use of estimates and judgements:

The preparation of the Company's Financial Statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and the accompanying disclosures. Uncertainty about these assumptions and estimates

could result in outcomes that require a material adjustment to the carrying amounts of assets or liabilities affected in future financial years.

In the assessment of the Company, the most significant effects of the use of judgements and/or estimates on the amounts recognised in the financial statements are in respect of the following:

- a) Useful lives of Property, Plant and Equipment;
- b) Measurement of recoverable amounts of assets;
- c) Assets and obligations relating to employee benefits;
- d) Evaluation of recoverability of deferred tax assets; and
- e) Provisions and contingencies.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next financial year is included in the relevant notes to the financial statements.

E. Functional and Presentation Currency:

These Standalone Financial Statements are presented in Indian Rupees (INR), which is the Company's functional and presentation currency. All financial information presented in INR has been rounded off to the nearest two decimals in Lakhs, unless otherwise stated.

F. Rounding Off:

All amounts disclosed in the financial statements and notes thereto have been rounded off to the nearest Lakhs, unless otherwise stated.

Significant Accounting Policies
See accompanying notes to the Financial Statements
As per our report of even date attached

For and on behalf of the Board of Directors
OMKAR OVERSEAS LIMITED

For N. S. Nanavati & Co.
Chartered Accountants
Firm Regn. No. 134235W

PARUL K JOSHI
(Director)
(DIN- 06370561)

MALAY T DESAI
(Director)
(DIN- 10082434)

(CA. NITESH NANAVATI)
Proprietor
M.No. 143769
UDIN: 26143769EXRMV7209
Place: Ahmedabad
Date: 07.05.2026

BHAVIN A. PATEL
(CS & CFO)

Place: Ahmedabad
Date: 07.05.2026

NOTE – 1 PROPERTY, PLANT AND EQUIPMENT

For the year ended on March 31,2026

(Rs. In Lacks)

Description of Assets	Freehold Land	Total
I. Cost		
Balance as at 1st April, 2025	00.00	00.00
Additions during the year	00.00	00.00
Disposals during the year	00.00	00.00
Balance as at March 31, 2026	00.00	00.00
II. Accumulated depreciation		
Balance as at 1st April, 2025	00.00	00.00
Depreciation expense for the year	00.00	00.00
Disposals during the year	00.00	00.00
Balance as at March 31, 2026	00.00	00.00
III. Net Block		
As at March 31, 2026	00.00	00.00

** Refer Note 1.1 for detail.*

For the year ended on March 31,2025

(Rs. In Lacks)

Description of Assets	Freehold Land	Total
I. Cost		
Balance as at 1st April, 2024	00.00	00.0
Additions during the year	00.00	00.00
Disposals during the year	00.00	00.00
Balance as at March 31, 2025	00.00	00.00
II. Accumulated depreciation		
Balance as at 1st April, 2024	00.00	00.00
Depreciation expense for the year	00.00	00.00
Disposals during the year	00.00	00.00
Balance as at March 31, 2025	00.00	00.00
III. Net Block		
As at March 31, 2025	00.00	00.00

NOTE 1.1- OTHER STATUTORY INFORMATION

1. Details of title deeds of immovable properties not held in the name of the Company:

The company does not have any immovable property whose title deeds are not in the name of the company.

There is dispute relating to title of immovable property. The dispute is pending before Hon'ble City Civil Court, Ahmedabad. The value at which the disputed property was recorded in the financial statement was Rs. 20,25,050/-. The adverse decision in this

matter may impact financial position significantly. During current year company has written off property under dispute and booked loss on account of extra ordinary items worth Rs. Rs. 20,25,050/-.

2. Details of revaluation of PPE:

The Company has not revalued any of its Property, Plant and Equipment.

3. Capital work-in-Progress Ageing Schedule:

In absence of any Capital Work In Progress such details are not applicable

4. Details of Intangible Asset under development:

There is no intangible asset under development as at the year-end

5. Details of Charge Created on PPE:

No charges or satisfaction is pending to be registered with Registrar of Companies beyond the statutory period

NOTE- 2- CURRENT FINANCIAL ASSETS- CASH AND CASH EQUIVALENTS

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and Cash Equivalents		
Balances with Banks	00.26	00.21
Cash on Hand	04.42	04.42
Total	04.68	04.63

Note 2.1 – Cash and Cash equivalent Components

Cash and Cash Equivalent	As at March 31, 2026	As at March 31, 2025
Balance with Bank	00.26	00.21
In Deposit Accounts:		
Fixed deposits having maturity of less than 3 month	00.00	00.00
Fixed deposits having maturity of more than 3 months	00.00	00.00
Fixed deposits having maturity of more than 12 months	00.00	00.00
Sub Total	00.00	00.00
Less: Fixed deposits having maturity of more than 12 months	00.00	00.00
included in Note - Short-term Loans and Advances	00.00	00.00
Total	00.00	00.00

Note: 2.2 The details of fixed deposits pledged with banks

Particulars	As at March 31, 2026	As at March 31, 2025
Fixed deposits pledged with banks as security against credit facilities	00.00	00.00
Fixed deposits pledged with banks as security against overdraft facility	00.00	00.00
Total	00.00	00.00

NOTE- 3- OTHER CURRENT ASSETS

(Rs. In Lacks)

Particulars	As At March 31, 2026	As At March 31, 2025
Balances with Government Authorities	07.72	07.04
Other Short-Term Loans and Advances (including Advances to Suppliers)	00.00	00.20
Total	07.72	07.04

NOTE-4 – SHARE CPAITAL

(Rs. In Lacks)

Particular	As at March 31, 2026	As at March 31, 2025
AUTHORISED		
60,00,000 (P.Y.60,00,000) Equity Shares of ₹ 10/- each	600.00	600.00
Total	600.00	600.00
ISSUED, SUBSCRIBED AND FULLY PAID-UP SHARE CAPITAL		
50,00,000 (P.Y. 50,00,000) Equity Shares of ₹ 10/- Each (PY ₹ 10/- Each Paid up)	500.00	500.00
Less: Unpaid Calls	07.64	07.64
Total	492.36	492.36

- Board has in its meeting held on February 26,2024 approved Scheme of Capital Reduction whereby they have approved the scheme of arrangement in the nature of reorganization of Share Capital of the Company under Section 230 read with Section 66 of and other applicable provisions of the Companies Act, 2013 i.e. reduction of share capital. Scheme proposes to restructure the share capital includes cancellation of 1,01,900 unpaid equity shares on which call monies is not received till date and to reduce 95% of fully paid equity share capital of the Company and cancellation of Equity Shares on proportionate basis to adjust the debit balance of Profit and Loss account of the Company against such cancellation. This is subject to approval of members and NCLT. Upon approval of scheme by NCLT The issued, subscribed and unpaid share capital of the Company of Rs. 2,54,750/- (divided into 1,01,900 equity shares of Rs. 2.5/- each) shall stand forfeited and cancelled and the issued, subscribed and fully paid share capital of the Company shall stand reduced from Rs. 4,89,81,000/- (divided into 48,98,100 equity shares of Rs. 10/- each) to Rs. 24,49,050/- (divided into 2,44,905 equity shares of Rs. 10/- each) by cancelling the balance share capital.

(Rupees in above para is in full figure and not in lakhs)

- The Reconciliation of Number of Equity Shares outstanding at the beginning and at the end of the year.

Particulars	As at March 31, 2026		As at March 31, 2025	
	No of Shares	Rs. in Lacs	No of Shares	Rs. in Lacs
As the beginning of the year/ period	50.00	492.36	50.00	492.36

Share capital issued during the year/ period				
Outstanding at the end of the year/ period	50.00	492.36	50.00	492.36

3. Rights, preferences and restrictions attached to equity shares

Equity Shares

The Company has one class of equity shares having par value of Rs. 10/- per share. Each member is eligible for one vote per share held. No Dividend has been paid or proposed during the year. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

4. The Company does not have any holding company.

5. The details of Shareholders holding more than 5 % of Shares

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares held *	% of Total paid up Equity Share Capital	No. of shares held **	% of Total paid up Equity Share Capital
PREMCHAND MADANCHAND (HUF)	2.91	5.82%	2.91	5.82%

*Equity shares of Rs. 10/- each fully paid

6. Shares held by promoters as at March 31, 2026

Company does not have any promoter holding as at March 31,2026

Shares held by promoters as at March 31, 2025

Company does not have any promoter holding as at March 31,2025

NOTE – 5- OTHER EQUITY

Particular	(Rs. In Lacks)	
	As at March 31, 2026	As at March 31, 2025
Security Premium	569.43	569.43
General Reserve	00.00	00.00
Capital Reserve	-	-
Other Comprehensive Income	-	-
Retained Earnings	-1099.67	-1082.64
Total	-530.24	-513.21

Description of nature and purpose of each Reserve:

a) Equity Security Premium

The amount received in excess of face value of the equity shares is recognized in equity security premium.

b) Retained Earnings

Retained earnings are the profits that the Company has earned till date less transfer to other reserves, dividends or other distributions to shareholders.

NOTE 5.1 OTHER EQUITY

As at March 31, 2026

(Rs. in Lakhs)			
Particulars	Securities Premium	Retained Earnings	Total Other Equity
Balance as at April 1, 2025	569.43	(1,082.63)	(513.20)
Profit/(Loss) for the year	—	(17.03)	(17.03)
Other Comprehensive Income/(Loss) for the year	—	—	—
Total Comprehensive Income/(Loss) for the year	—	(17.03)	(17.03)
Other changes in equity	—	—	—
Balance as at March 31, 2026	569.43	(1,099.67)	(530.24)

As at March 31, 2025

(Rs. in Lakhs)			
Particulars	Securities Premium	Retained Earnings	Total Other Equity
Balance as at April 1, 2024	569.43	(1,067.58)	(498.15)
Profit/(Loss) for the year	—	(15.05)	(15.05)
Other Comprehensive Income/(Loss) for the year	—	—	—
Total Comprehensive Income/(Loss) for the year	—	(15.05)	(15.05)
Other changes in equity	—	—	—
Balance as at March 31, 2025	569.43	(1,082.63)	(513.21)

NOTE – 6- NON-CURRENT FINANCIAL LIABILITIES- BORROWINGS

(Rs. In Lacks)		
Particulars	As At March 31, 2026	As At March 31, 2025
Non-Current- Unsecured Loan- At Amortised Cost		
a. Bonds / Debenture		
b. Term Loan		
i. From Banks- HDFC Bank-	00.00	00.00
ii. Inter-Corporate Deposits-	39.10	20.89
iii. Loan from directors-related parties	00.00	00.00
Total Non-Current Borrowing	39.10	20.89
Current		
a. Secured		
i. From Banks	-	-
ii. Inter-Corporate Deposits	-	-
Total Current Borrowing	00.00	00.00
Total	39.10	20.89

NOTE – 7- CURRENT FINANCIAL LIABILITIES- TRADE PAYABLE

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises – Current Financial Liabilities	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises- Current Financial Liabilities	07.89	09.35
Total	07.89	09.35

Trade Payable ageing schedule

As at March 31, 2026

(Rs. In Lacks)

Particulars	Unbilled	Less than 6 Months	6 Months - 1 year	1 Year- 2 year	2-3 Years	More than 3 years	Total
MSME	-	-	-	-	-	-	-
Others	-	-	00.85	1.35	2.00	3.69	07.89
Disputed dues- MSME	-	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-	-
Total	-	-	00.85	1.35	2.00	3.69	07.89

As at March 31, 2025

(Rs. In Lacks)

Particulars	Unbilled	Less than 6 Months	6 Months - 1 year	1 Year- 2 year	2-3 Years	More than 3 years	Total
MSME	-	-	-	-	-	-	-
Others	-	-	00.99	-	1.55	06.81	09.35
Disputed dues- MSME	-	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-	-
Total	-	-	00.99	-	1.55	06.81	09.35

Payable to MSME Suppliers

Information required to be furnished as per Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and Schedule III of the Companies Act, 2013 for the year ended March 31, 2026. This information has been determined to the extent such parties have been identified on the basis of information available with the Company and relied upon by auditors.

Sr No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Principal amount and interest due thereon remaining unpaid to any supplier as at the end of each accounting year.		
	Principal	Nil	Nil
	Interest	Nil	Nil

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

2	The amount of interest paid by the buyer in terms of section 16, of the Micro Small and Medium Enterprise Development Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	Nil	Nil
3	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro Small and Medium Enterprise Development Act, 2006.	Nil	Nil
4	The amount of interest accrued and remaining unpaid at the end of each accounting year; and	Nil	Nil
5	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006.	Nil	Nil

NOTE – 8- CURRENT FINANCIAL LIABILITIES- OTHERS

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory Liabilities (GST and TDS Payable)	00.25	00.24
Other Current Liability	00.04	00.04
Total	00.29	00.28

NOTE – 9- CURRENT FINANCIAL LIABILITIES- PROVISIONS

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Audit Fees	03.00	02.00
Total	03.00	02.00

NOTE – 10 – OTHER INCOME

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision Written off	00.14	00.09
Liability Waiver Received	00.00	01.50
Total	00.14	01.59

NOTE – 11 – EMPLOYEE BENEFITS EXPENSES

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Salaries and Wages	09.60	09.60
Total	09.60	09.60

NOTE – 12 – FINANCE COSTS

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Bank Charges	00.00	00.00
Other interest expense	02.49	01.00
Total	02.49	01.00

NOTE – 13 – OTHER EXPENSES

(Rs. In Lacks)

Particulars	As at March 31, 2026	As at March 31, 2025
Auditor's Remuneration		
1) As Statutory Audit	00.45	00.45
2) As Tax Audit	00.00	00.00
Advertisement Expense	00.00	00.00
Filing Fees Exp	00.08	00.00
Legal & Professional Exps	00.45	01.74
General Expenses	00.00	00.00
Website Expense	00.06	00.10
BSE Capital Reduction Fees	00.00	00.30
Listing Fees	03.25	03.25
Income Written Off	00.00	00.20
Office Admin Expenses	00.75	00.01
Total	05.09	06.04

NOTE – 14 – EARNING PER SHARE

(Rs. In Lakhs, Except EPS)

Particulars	As at March 31, 2026	As at March 31, 2025
Net Profit/(Loss) for the year (Amount in Rs.)	-17.03	-15.05
Number of equity shares (Weighted Average)	50.00	50.00
Basic Earnings per Share (Rs.)	-0.35	-3.01
Diluted Earnings Per Share (Rs.)	-0.35	-3.01

NOTE- 15- FINANCIAL INSTRUMENTS

1. Capital management

The Company's objective when managing capital is to maintain an appropriate capital structure to support its operations and to enable the Company to continue as a going concern.

The Company's capital structure comprises borrowings and total equity. The Company monitors its capital structure and, where considered necessary, takes appropriate measures to manage its capital requirements.

As at March 31, 2026, the Company has negative total equity of Rs. 37.88 lakh and has incurred a loss during the year. These conditions are disclosed in the relevant note on going concern.

The capital structure of the Company consists of net debt and total equity of the Company.

1.1 Gearing ratio

The gearing ratio at the end of the reporting period was as follows.

Particulars	(Rs. In Lakhs)	
	As at March 31, 2026	As at March 31, 2025
Debt (Total Liability)	39.10	20.89
Cash and bank balances	04.68	04.63
Net debt	34.42	16.26
Total equity	-37.88	-20.85
Net debt to equity ratio	Not Meaningful	Not Meaningful

Debt is defined as total liability of company.

NOTE- 16- CLASSIFICATION OF FINANCIAL ASSETS AND LIABILITIES (IND AS 107)

Particulars	(Rs. In Lakhs)			
	As at March 31, 2026		As at March 31, 2025	
	Carrying values	Fair values	Carrying values	Fair values
<u>FINANCIAL ASSETS</u>				
Measured at Cost				
Investment in unlisted equity instruments	00.00	00.00	00.00	00.00
Total Financial Assets carried at cost (A)	00.00	00.00	00.00	00.00
Measured at amortised cost				
Trade receivables	00.00	00.00	00.00	00.00
Cash and cash equivalents	04.68	04.68	04.63	04.63
Total Financial Assets carried at amortised cost (B)	04.68	04.68	04.63	04.63
Total Financial Assets (A) + (B)	04.68	04.68	04.63	04.63
<u>Financial liabilities</u>				
Measured at amortised cost				
<u>Non-current liabilities</u>				
Non-current borrowings *	39.10	39.10	20.89	20.89
<u>Current liabilities</u>				
Trade payables	07.89	07.89	09.35	09.35
Other financial liabilities	00.00	00.00	00.00	00.00
Financial Liabilities measured at amortised cost	46.99	46.99	30.24	30.24
Total Financial Liabilities	46.99	46.99	30.24	30.24

For financial liabilities (domestic currency loans):- appropriate market borrowing rate of the entity as of each balance sheet date used.

FAIR VALUE HIERARCHY

The Company does not have any financial instruments measured at fair value in the Balance Sheet as at March 31, 2026 or March 31, 2025. Accordingly, disclosures relating to the fair value hierarchy for financial instruments measured at fair value are not applicable.

Financial asset measured at fair value at March 31, 2026

Valuation Methodology:

1. The fair values of financial assets and financial liabilities are determined using valuation techniques, as appropriate, based on the nature of the instrument and the availability of observable market inputs.
2. The carrying amounts of cash and cash equivalents and trade payables are considered to approximate their fair values due to their short-term nature.
3. The fair value of borrowings is determined based on the present value of expected future cash flows, discounted using a current market rate of interest available to the Company for similar financial instruments with comparable terms and remaining maturities.
4. The Company considers the relevant terms and conditions of the financial instruments, including interest rates, repayment terms and credit risk, in determining their fair values.

NOTE – 17 - FINANCIAL AND OTHER RISK MANAGEMENT

The Company's activities expose it to various financial risks, principally credit risk, liquidity risk and interest rate risk. The Company's overall risk management framework focuses on identifying, assessing and managing these risks in accordance with the Company's business objectives. The Board of Directors oversees the management of these risks and reviews the financial risk exposures periodically.

1. Foreseeable Losses

The Company has no long-term contracts, including derivative contracts, as at March 31, 2026 for which there were any material foreseeable losses. Accordingly, no provision is required to be made in this regard.

2. Note On Pending Litigations

The Company has reviewed its pending litigations and proceedings and has made appropriate provisions, wherever required, in accordance with the applicable accounting standards. Contingent liabilities, where applicable, have been disclosed in the financial statements. The details of the pending litigation relating to the title of the immovable property are disclosed in the relevant note to the financial statements.

3. Financial Risk Management Objectives

The Company's activities expose it to various financial risks, principally credit risk, liquidity risk and interest rate risk. The Company seeks to identify, assess and manage these risks in accordance with its business objectives. The Board of Directors oversees the management of financial risks.

4. Market Risk Management

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises interest rate risk, foreign currency risk and other price risk.

The Company's exposure to market risk is primarily in relation to its financial liabilities and its domestic business operations. The Company does not enter into derivative contracts for hedging purposes.

5. Interest Rate Risk Management

The Company is exposed to interest rate risk in respect of its borrowings. The exposure to interest rate risk depends upon the terms of the respective borrowing arrangements and the applicable interest rates. The Company monitors its exposure to changes in interest rates on an ongoing basis.

6. Foreign Currency Risk Management

The Company operates predominantly in the domestic market and does not have significant financial assets or financial liabilities denominated in foreign currencies. Accordingly, the Company's exposure to foreign currency risk is not significant.

7. Credit Risk Management

Credit risk is the risk that a counterparty will fail to meet its contractual obligations resulting in a financial loss to the Company. The Company's exposure to credit risk primarily arises from its financial assets.

The Company manages credit risk by monitoring the financial position of counterparties and limiting exposure, where considered necessary. The Company does not hold any collateral or other credit enhancements in respect of its financial assets.

8. Collateral held as security and other credit enhancements

The Company does not hold any collateral or other credit enhancements to cover its credit risk associated with its financial assets.

9. Liquidity Risk Management:

Liquidity risk is the risk that the Company may not be able to meet its financial obligations as they fall due. The Company manages liquidity risk by monitoring its cash flows and expected funding requirements and by maintaining adequate liquidity, to the extent possible, to meet its obligations as they fall due.

The maturity profile of the Company's financial liabilities is based on the contractual undiscounted cash flows.

Maturity Profile as at 31st March, 2026

(Rs. In Lakhs)

Particulars	Below 3 Months	3-6 Months	6-12 Months	1-3 Years	Above Three Years	Total
Current Liabilities – Trade Payable	-	07.89	-	-	-	07.89
Current Liabilities – Other	00.29	-	-	-	-	00.29
					39.10	39.10
Total	00.29	07.89	-	-	39.10	47.28

Maturity Profile as at 31st March, 2025

(Rs. In Lakhs)

Particulars	Below 3 Months	3-6 Months	6-12 Months	1-3 Years	Above Three Years	Total
Current Liabilities – Trade Payable	09.35	-	-	-	-	09.35
Current Liabilities – Other	00.28	-	-	-	-	00.28
Borrowing	-	-	-	-	20.89	20.89
Total	09.63	-	-	-	20.89	30.52

10. Disclosure as per Ind AS 113- Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Company determines fair values of financial instruments, where required, using valuation techniques appropriate to the nature of the instrument and the availability of observable market inputs.

The carrying amounts of cash and cash equivalents and trade payables approximate their fair values due to their short-term nature.

The fair value of borrowings is determined based on the present value of expected future cash flows, discounted using a current market rate of interest for borrowings with similar terms and maturity.

NOTE-18- CONTINGENT LIABILITIES AND COMMITMENTS

1. The Company has no contingent liabilities or commitments as at March 31, 2026 (March 31, 2025: Nil).

NOTE- 19- DISCLOSURE UNDER MSME ACT, 2006 FOR DUES TO MICRO, SMALL AND MEDIUM ENTERPRISE

1. The Company has not received complete information from its suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSME Act"). Accordingly, the amounts due to Micro and Small Enterprises and the interest payable thereon, if any, could not be ascertained.

NOTE – 20- SEGMENT INFORMATION AND REPORTING (IND AS 108)

The Managing Director/ Chief Executive Officer of the Company allocate resources and assess the performance of the Company, thus are the Chief Operating Decision Maker (CODM).

Trading section is only section identified for reporting purpose. All the revenue, assets and liabilities are of the trading segment only. Thus, no separate disclosure has been made.

- 21 Balance of Trade receivables, Trade payables, loans and advances are subject to confirmation from the respective parties.
- 22 The financial statements are approved by the audit committee as at its meeting and by the Board of Directors on May 07, 2026.
- 23 Management expects that the entire transaction price allotted to the unsatisfied contract as at the end of the reporting period will be recognised as revenue during the next financial year.
- 24 Figures have been presented in 'Lacs' of rupees with two decimals.
- 25 The figures of previous year have been regrouped or rearranged wherever necessary to conform to current year's presentation as per Schedule III (Division II) to the Companies Act 2013

26 RELATED PARTY DISCLOSURE

Related Parties:

The Company's related parties principally consist of its directors, entities in which directors are related and KMP. The Company routinely enters into transactions with these related parties in the ordinary course of business at market rates and terms.

Name of Related Party	Nature of Relationship
DHAIRYAKUMAR MOHANBHAI THAKKAR	Director
MALAY TRUPTESH DESAI	Director

VIRAL DEEPAK BHAI RANPURA	Director
PARUL KAMLESHBHAI JOSHI	Director
BHAVIN A. PATEL	CS
LAXMI SECURITY (GUJARAT) LIMITED	Entity in which directors or their relatives are interested
VIMAL DAIRY LTD	
ARDENT AVENUES LIMITED	
ABC GAS (INTERNATIONAL) LIMITED	
SHREE MARUTI INTEGRATED LOGISTICS LIMITED	
RAJESH POWER SERVICES LIMITED	
ABC GAS (INTERNATIONAL) LIMITED	
AVIAN CONSULTANCY SERVICES PRIVATE LIMITED	
WINSPIRE PROJECT CONSULTANTS PRIVATE LIMITED	
AMIT AGROPLAST PRIVATE LIMITED	
HIGHLAND FINANCES & INVESTMENTS PRIVATE LIMITED	
AAGAM AGRITECH PRIVATE LIMITED	
BLINK SHARE AND COMTRADE PRIVATE LIMITED	
BOSTON LEASING AND FINANCE LIMITED	
AMBROSE MERCHANTS LIMITED	
WEB BUSINESSES.COM GLOBAL LIMITED	

The following table summarises related party transactions included in the financial statements of the Company for the year ended as at March 31, 2026 and March 31, 2025:

For the Year ended 31st March, 2026

(Rs. In Lacs)

Particulars	KMP & Relatives	Enterprises controlled / influenced by KMP	Total
1. Remuneration & Salary	9.60	-	9.60
2. Borrowings	-	18.21	18.21

For the Year ended 31st March, 2025

(Rs. In Lacs)

Particulars	KMP & Relatives	Enterprises controlled / influenced by KMP	Total
1. Remuneration & Salary	9.60	-	9.60
2. Borrowings (Unsecured Loans)	-	17.93	17.93

Key Management Personnel Compensation

Particulars	2025-26	2024-25
Short-term employee benefits	9.60	9.60
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Share-based payment	-	-
Total compensation to Key Management Personnel	9.60	9.60

The following table summarises outstanding balances included in the financial statements of the Company for the year ended as at March 31, 2026 and March 31, 2025:

For the Year ended 31st March, 2026

(Rs. In Lacs)			
Particulars	KMP & Relatives	Enterprises controlled / influenced by KMP	Total
1. Borrowing	-	39.10	39.10

For the Year ended 31st March, 2025

(Rs. In Lacs)			
Particulars	KMP & Relatives	Enterprises controlled / influenced by KMP	Total
1. Borrowing	-	20.89	20.89

The outstanding balances with related parties are unsecured and, where applicable, are repayable in accordance with the agreed terms. No guarantees have been given or received in respect of the outstanding related party balances, unless otherwise disclosed.

27 Payment to Auditor:

(Rs. In Lakhs)		
Particulars	2025-26	2024-25
Audit Fees	01.01	01.52
Tax Audit	00.00	00.00
Total	01.01	01.52

NOTE – 28- REVENUE FROM CONTRACTS WITH CUSTOMERS: (IND AS 115)

The disaggregation of Revenue from Contract with Customers – Segment-wise:

During the year ended March 31, 2026, the Company did not have any revenue from contracts with customers (March 31, 2025: Nil).

a) Disaggregated revenue information

Set out below is the disaggregation of the company's revenue from contracts with customers:

(Rs. In Lakhs)		
Segment	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of goods	00.00	00.00
Total revenue from contracts with customers	00.00	00.00
Timing of revenue recognition	00.00	00.00
Goods transferred at a point in time	00.00	00.00
Total revenue from contracts with customers	00.00	00.00

b) Contract balances

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Trade receivables	00.00	00.00
Contract liabilities	00.00	00.00
Advances from customers	00.00	00.00

There were no significant contract assets, contract liabilities or unsatisfied performance obligations as at March 31, 2026 and March 31, 2025.

NOTE: 29 DISCLOSURES OF FINANCIAL RATIOS

((Rs. In Lakhs)

No	Particulars	As At March 31, 2026	As At March 31, 2025	Remark (< 25% Variation)	Remark (< 25% Variation)
1	Current Ratio				Refer Note below
	A. Current Assets	12.39	11.66	-10.57%	
	B. Current Liabilities	11.17	11.63		
	C. Current Ratio (A/B)	1.11	1.00		
2	Debt Equity ratio				Refer Note below
	A. Total Debt	50.28	32.52	185.11%	
	B. Total Equity	-37.88	-20.85		
	C. Debt Equity Ratio (A/B)	-1.33	-1.56		
3	Debt Service Coverage Ratio				-
	A Earnings Before Interest & Tax	-	-	NA	
	B Interest Expenses	-	-		
	C Debt Service Coverage Ratio (A/B)	-	-		
4	Return on Equity (%)				Refer Note below
	A Profit After Tax	-17.03	-15.05	48.67%	
	B Average Total equity				
	1 Net Worth (Current Year)	-37.88	-20.85		
	2 Net Worth (Pervious Year)	-20.85	-05.80		
	C Return on Equity (%) (A/B)	57.99	112.97		
5	Inventory Turnover Ratio				-
	A Cost of Goods Sold	-	-	NA	
	B Average Inventories ((1+2)/2)				
	1 Inventories (Current Year)	-	-		
	2 Inventories (Pervious Year)	-	-		
	C Inventory Turnover Ratio (A/B)	-	-		

6	Trade Receivables Turnover Ratio				NA	Refer Note below
	A	Value of Sales & Services	-	-		
	B	Average Trade Receivable ((1+2)/2)				
	1	Trade Receivable (Current Year)	-	-		
	2	Trade Receivable (Pervious Year)	-	-		
	C	Trade Receivables Turnover Ratio (A/B)	-	-		
7	Trade Payables Turnover Ratio				NA	Refer Note below
	A	Total Purchases	-	-		
	B	Average Trade Payables ((1+2)/2)				
	1	Trade Payables (Current Year)	-	-		
	2	Trade Payables (Pervious Year)	-	-		
	C	Trade Payables Turnover Ratio (A/B)	-	-		
8	Net Capital Turnover Ratio				NA	Refer Note below
	A	Net Sales	-	-		
	B	Average Working Capital ((1+2)/2)	-	-		
	1	Working Capital (Current Year)				
	2	Working Capital (Previous Year)				
	C	Net Capital Turnover Ratio (A/B)	-	-		
9	Net Profit Ratio (%)				NA	Refer Note below
	A	Profit After Tax				
	B	Net Sales				
	C	Net Profit Ratio (%) (A/B)	-	-		
10	Return on Capital Employed				162.27%	-
	A	Earnings before interest and tax	-17.03	-15.05		
	B	Capital Employed	-37.88	-20.85		
	C	Return on Capital Employed (%) (A/B)	-0.45	-0.72		
11	Return on Investments (%)		-	-	-	-

Note: Reasons for significant variation in ratios (< 25% Variation)

1. Current Ratio:

The Current Ratio was 1.11 times as at March 31, 2026 as compared to 1.00 time as at March 31, 2025. The ratio increased by approximately 11%, which is below the threshold of 25%. Accordingly, no specific explanation for variation is considered necessary.

2. Debt Equity Ratio:

The Debt-Equity Ratio has changed by more than 25% during the year, primarily due to an increase in borrowings during the year coupled with a further deterioration in the Company's negative net worth.

3. Return on Equity:

The change in the Return on Equity Ratio is primarily attributable to the change in the loss for the year and the movement in the Company's negative equity position.

4. Return on Capital Employed:

The change in Return on Capital Employed is primarily attributable to the change in the loss before interest and tax during the year and the movement in capital employed.

The various other information as required under Schedule III of the Companies Act, 2013 are as follows:
(All amounts are in INR in Lacs unless otherwise stated)

NOTE – 30 : PARTICULARS OF TRANSACTIONS WITH COMPANIES STRUCK OFF UNDER SECTION 248 OF THE COMPANIES ACT, 2013 OR SECTION 560 OF COMPANIES ACT, 1956 ARE GIVEN HEREUNDER:

The Company had no transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended March 31, 2026. Accordingly, no balances were outstanding in respect of such companies as at March 31, 2026.

NOTE – 31 : DETAILS OF BENAMI PROPERTY HELD

The Company does not have any Benami property, as defined under the Prohibition of Benami Property Transactions Act, 1988, held in its name or on its behalf as at March 31, 2026.

No proceedings have been initiated or are pending against the Company for holding any Benami property under the said Act and the rules made thereunder.

NOTE – 32 : COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES

Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

NOTE – 33 : COMPLIANCES WITH SECTION 230 TO 237

The Board of Directors has approved a proposal for reduction of the share capital of the Company, subject to the requisite approvals of the shareholders, the National Company Law Tribunal ("NCLT") and such other regulatory/statutory authorities as may be applicable. As at March 31, 2026, the proposed capital reduction has not been given effect to in the financial statements.

NOTE – 34 : TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY

The Company does not have any immovable property recorded in its Balance Sheet as at March 31, 2026 for which the title deeds are not held in the name of the Company.

The Company has a pending dispute relating to title of an immovable property which was written off in an earlier financial year. The matter is disclosed in the relevant note to the financial statements.

NOTE – 35 : UTILIZATION OF BORROWED FUNDS AND SHARE PREMIUM

- a) During the year, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- b) During the year, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding

Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

NOTE – 36 : DETAILS OF LOANS & ADVANCES TO PROMOTERS, DIRECTORS, KMPS AND RELATED PARTIES

The Company has not granted any loans or advances in the nature of loans to promoters, directors, Key Management Personnel or related parties during the year or as at March 31, 2026. Accordingly, the disclosure requirements relating to loans and advances in the nature of loans under Schedule III are not applicable.

NOTE – 37 : INFORMATION PURSUANT TO SECTION 186(4) OF THE COMPANIES ACT, 2013

The Company has not granted any loans, provided any guarantees or securities, or made any investments during the year requiring disclosure under Section 186(4) of the Companies Act, 2013.

NOTE – 38 : DIVIDEND PROPOSED AND ARREARS OF DIVIDEND

Particulars	As At March 31, 2026	As At March 31, 2025
a. Dividend proposed to be distributed to equity shareholders	Nil	Nil
b. Dividend proposed to be distributed to equity shareholders per share	Nil	Nil
c. Dividend proposed to be distributed to preference shareholders	Nil	Nil
d. Dividend proposed to be distributed to preference shareholders per share	Nil	Nil
e. Arrears of fixed cumulative dividends on preference shares	Nil	Nil

NOTE – 39 : OTHER INFORMATION

Particulars	As At March 31, 2026	As At March 31, 2025
Amount of Securities issued for specific purpose, but not utilized for the specific purpose	Nil	Nil
Amount of borrowings from banks & financial institution not utilized for the specific purpose	Nil	Nil
Value of Imports on C.I.F. basis	Nil	Nil
Expenditure in foreign currency during the year on account of royalty, know-how, professional and consultation fees, interest and other matters.	Nil	Nil
Imported Consumption of Raw Material / Purchase	Nil	Nil
Indigenous Consumption of Raw Material / Purchase	100%	100%
Dividend remitted in foreign currencies	Nil	Nil
Earning in foreign exchange	Nil	Nil
Detail of Crypto Currency or Virtual Currency	Nil	Nil

NOTE – 40 : INFORMATION WHICH DOES NOT HAVE VALUE ON REALIZATION IN THE ORDINARY COURSE OF BUSINESS

Particulars	As At March 31, 2026	As At March 31, 2025
Assets other than Property, Plant and Equipment, Intangible assets and non-current investment which do not have value on realization in the ordinary course of business at least at the amount at which they are stated.	Nil	Nil

NOTE – 41 : ADDITIONAL REGULATORY INFORMATION

1. Company has not obtained borrowing from bank and thus reporting relating to accuracy of details of current asset filed by the Company with Bank for its borrowings are not applicable.
2. No charges or satisfaction is pending to be registered with Registrar of Companies beyond the statutory period.

NOTE – 42 : NOTE ON GOING CONCERN

The Company has incurred a loss of Rs. 17.03 lakh during the year ended March 31, 2026 and has not generated any revenue from operations during the year. As at March 31, 2026, the Company has negative total equity of Rs. 37.88 lakh, negative cash flows from operating activities of Rs. 15.67 lakh, cash and cash equivalents of Rs. 4.68 lakh and borrowings of Rs. 39.10 lakh. The Company also has trade payables of Rs. 7.89 lakh, including certain amounts outstanding for earlier periods.

These conditions indicate the existence of events and conditions that may cast significant doubt on the Company's ability to continue as a going concern.

The management has proposed a scheme for reduction of the share capital of the Company, subject to the requisite approvals, as part of its plans to address the Company's financial position. Based on the management's assessment, the Company continues to operate and the financial statements have been prepared on a going concern basis.

The management is of the view that the proposed capital reduction and the Company's plans for continuation of operations will assist in addressing the financial position of the Company. However, the successful implementation of these plans and the Company's ability to generate sufficient cash flows from future operations remain subject to uncertainty.

Accordingly, the above conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

OMKAR OVERSEAS LIMITED

(CIN: L51909GJ1994PLC023680)

REGD. OFFICE:

304, Shoppers Plaza-V, Govt Servant

Co-Op Hsg Soc, Opp. Municipal

Market, C.G. Road, Navrangpura,

Ahmedabad – 380 015.

Phone: (079) 2646 4153

Website:

<http://www.omkaroverseasltd.com/>

Email: omkaroverseas212@gmail.com

ATTENDANCE SLIP

Regd. Folio No.	
D.P. I.D.	
Client I.D.	
No. of Shares held	
Name and Address of the First Shareholder IN BLOCK LETTERS)	
Name of the Joint holder (if any)	

I/we hereby record my/our presence at the 30th Annual General Meeting of the Members of **Omkar Overseas Limited** held on Saturday, September 26, 2026 at 11:30 A.M. at the registered office of the Company situated at 304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad-380009, Gujarat.

Member's/Proxy's Name in Block Letters

Member's/Proxy's Signature

Note: Shareholders attending the Meeting in person or by Proxy are requested to complete the attendance slip and hand it over at the entrance of the meeting hall.

Note: Shareholder/Proxyholder desiring to attend the meeting should bring his copy of the Annual Report for reference at the meeting.

-----Please tear here-----

OMKAR OVERSEAS LIMITED

CIN: L51909GJ1994PLC023680

E-MAIL: omkaroverseas212@gmail.com

Regd. Office: 304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad-380009, Gujarat.

PROXY FORM

(Form No. MGT-11 - Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

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

I/We, being the member (s) of..... shares of the above named company, hereby appoint

Name: _____

Address: _____

E-mail Id: _____ Signature: _____ or failing him

Name: _____

Address: _____

E-mail Id: _____ Signature: _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 30th Annual General Meeting of the Members of **Omkar Overseas limited** held on Saturday, September 26, 2026 at 11:30 A.M. at the registered office of the Company situated at 304, Shoppers Plaza-V, Govt Servant Co-Op Hsg Soc, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad-380009, Gujarat or at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Resolution	Vote (Optional see Note 2) (Please mention no. of shares		
Ordinary Businesses		For	Against	Abstain
1.	To receive, consider and adopt the financial statements of the Company for the financial year ended 31st March 2026, together with the reports of the Board of Directors and Auditors thereon.			
2.	To re-appoint Mrs. Parul Kamleshbhai Joshi [DIN: 06370561] who retires by rotation and being eligible offers herself for re-appointment			

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

Affix
Revenue
Stamp of
Rs. 1/-

Signature of
shareholder

Signature of Proxy
holder(s)

Note:

1. This form, in order to be effective, should be duly stamped, completed, signed and deposited at the registered office of the Company, not less than 48 hours before the commencement of the 30th Annual General Meeting.
2. It is optional to indicate your preference. If you leave the 'for', 'against' or 'abstain' column blank against any or all of the resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.

FormNo.MGT-12**Polling Paper**

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the Company: OMKAR OVERSEAS LIMITED
Registered Office: 304, Shoppers Plaza-V, Govt Servant Co-Op HSG Soc, Opp. Municipal Market, C.G. Road, Navrangpura, Ahmedabad-380009, Gujarat.
CIN: L51909GJ1994PLC023680

SNo	Particulars	Details
1.	Name of the first named Shareholder (In Block Letters)	
2.	Postal address	
3.	Registered Folio No/ *ClientID (*applicable to investors holding shares in dematerialized form)	
4.	Class of Share	Equity Shares
5.	Number of Shares	

I hereby exercise my vote in respect of Ordinary/Special Resolutions enumerated below by recording my assent or dissent to the said resolutions in the following manner:

No.	Item No.	No. of Shares held by me	I assent to the resolution	I dissent from the resolution
1	To receive, consider and adopt the financial statements of the Company for the financial year ended 31st March 2026, together with the reports of the Board of Directors and Auditors thereon.			
2	To re-appoint Mrs. Parul Kamleshbhai Joshi [DIN: 06370561] who retires by rotation and being eligible offers herself for re-appointment			
3				

Place: Ahmedabad
Date: September 26, 2026

(Signature of the shareholder*)

(*as per Company records)

ROUTE MAP TO THE VENUE OF 30th ANNUAL GENERAL MEETING

