MULTIPURPOSE TRADING AND AGENCIES LIMITED

(CIN:- L70101DL2002PLC115544)
Reg. Office: B-1, Kalindi Colony, New Delhi-110065
Phone/ Fax: 011-26316162, 011-42908812
Website : www.multipurposetrading.in, E-mail: Info@multipurposetrading.in

To,
BSE Limited,
Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Sub: Submission of Annual Report for Financial Year ended on March 31, 2026.

Ref: Scrip Code:- 504356

Dear Sir,

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 we submit herewith Annual Report of the Company for the Financial Year ended on March 31, 2026.

Kindly take the same on your record.

Thanking You

For Multipurpose Trading and Agencies Ltd.
For Multipurpose Trading & Agencies Ltd.

Managing Director/Chairman
Ashish Singh
Managing Director

Place: New Delhi
Date: 03/09/2026

Enclosure: As Above

MULTIPURPOSE TRADING AND AGENCIES LTD.
Reg. Office: B-1, Kalindi Colony, New Delhi-110065
CIN-L70101DL2002PLC115544
Phone/ Fax: 011-26316162, 011-26919899

MULTIPURPOSE TRADING AND AGENCIES LIMITED

2026

Corporate Information

Board of Directors

Mr. Ashish Singh
Mrs. Kalpana Singh
Mrs. Shiwani Singh

Independent Director

Mr. Mukesh Aggarwal
Mr. Bhupendra

Statutory Auditor

M/s. Karmv and Company
Chartered Accountants
(FRN: 023022N)
1/17, 3rd Floor, Paras Chamber
Lalit Park, Laxmi Nagar, Delhi-92

Secretarial Auditor

Deepak Somaiya & Co.
F-7A, Defence Enclave, Goyla Tajpur Road, New Delhi-110071.

Company Secretary & Compliance Officer

Jitendra Kr. Chaurasia
A-216A, Budha Marg
West Vinod Nager, New Delhi-110092

Registrar and Share Transfer Agent

Skyline Financial Services Pvt. Ltd.
Shop No. D-153/A, I-Area, Okhla Phase I, Okhla Industrial Area, New Delhi - 110020

Registered Office

B-1, Kalindi Colony. New Delhi 110065

Corporate Office

D-2, Kalindi Colony, New Delhi-110065

Bankers

HDFC Bank
26, Kailash Building
K.G. Marg, New Delhi

NOTICE OF 48TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 48TH ANNUAL GENERAL MEETING OF THE MEMBERS OF MULTIPURPOSE TRADING AND AGENCIES LIMITED WILL BE HELD ON WEDNESDAY, THE 30TH DAY OF SEPTEMBER, 2026 AT 10:00 A.M AT THE CORPORATE OFFICE OF THE COMPANY AT D-2, KALINDI COLONY, NEW DELHI-110065 TO TRANSACT THE FOLLOWING BUSINESS.

ORDINARY BUSINESS:

1. To Receive, consider and adopt the Financial Statements of the Company for the financial year ended 31st March, 2026, including Balance Sheet, Statement of Profit and loss and cash flow statement for the year ended that date together with the Directors' and Auditors' Reports thereon.

2. To appoint a director in place of Mr. Ashish Singh (DIN: 00066423), who retires by rotation in terms of section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-appointment.

3. To Re-Appoint M/s M/s Karmv and Company, Chartered Accountants, (FRN: 023022N) as statutory auditor of the company.

   "RESOLVED THAT pursuant to Sections 139, 142 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, of the said Act and Companies (Audit and Auditors) Rules, 2014 made thereunder and other applicable rules, if any, under the said Act (including any statutory modification(s) or re-enactment thereof for the time being in force) M/s. Karmv and Company, Chartered Accountants (FRN: 023022N), be and is hereby re-appointed as the Statutory Auditors of the Company for two consecutive financial years 2026-27 & 2027-28 from the conclusion of this 48th Annual General Meeting till the conclusion of 50th Annual General Meeting to be held in 2028 at a remuneration to be fixed by the Board of Directors of the Company with mutual consent of Auditors."

By Order of the Board

For Multipurpose Trading and Agencies Ltd.

Place: New Delhi
Date: 02/09/2026

S/d
Ashish Singh
Managing Director
DIN: 00066423
Add: B-1 Kalindi Colony, New Delhi-65

NOTES:

1. A Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the company.

2. Proxy form in MGT-11 duly filled up and executed must be received at the Registered Office of the company not less than 48 hours before the time fixed for the meeting. Pursuant to Section 105 of the Companies Act, 2013, a person can act as a Proxy on behalf of not more than fifty members holding in aggregate, not more than ten percent of the total share Capital of Company may appoint a single person as Proxy, who shall not act as a Proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours (Sunday is included in computation of 48 hours) before the commencement of the Meeting. A Proxy Form is annexed to this report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable.

3. 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.

4. Members are requested to:
    a. Bring their copy of the Annual Report and Attendance Slip with them at the Annual General Meeting.
    b. Quote their Regd. Folio Number/DP and Client ID Nos. in all their correspondence with the Company or its Registrar and Share Transfer Agent.

5. The Register of Members and Share Transfer Books shall be available for inspection by members.

6. **The Register of Members and Share Transfer Books of the Company will remain closed from 24th September, 2026 to 30th September, 2026 (both days inclusive) for the purpose of Annual General Meeting**.

7. Relevant documents referred to in the accompanying Notice and the Statement is open for inspection by the members at the registered office of the company on all working days during business hours up to the date of the Annual General Meeting.

8. Members desirous of obtaining any information in respect of Accounts of the Company are requested to send their queries in writing to the Company at its registered office so as to reach at least seven days before the date of the meeting. Members are also requested to convert their physical holding to demat to avoid hassles involved with physical shares, such as possibility of loss, mutilation, and to ensure safe and speedy transaction in securities. Members are also requested to notify change of address, bank details, ECS mandates, e-mail id, if any, to their Depository Participants (DPs) in respect to their electronic share accounts and to the Registrar & Transfer Agent of the Company i.e. Skyline Financial Services Private Limited, New Delhi in respect of their physical share folios to avoid procedural delays.

9. Pursuant to SEBI circular, it is mandatory to quote PAN for transfer/transmission of shares in physical form therefore, the transferee(s)/ legal heirs are required to furnish a copy of their PAN to the Registrars and Transfer agents, M/s Skyline Financial Services Pvt. Ltd, New Delhi.

10. The business set out in the Notice will be transacted through electronic voting system and the Company is providing facility for voting by electronic means. Instructions and other information relating to e-voting are given in this Notice.

11. Members desiring any information/clarification on the Accounts are requested to write to the Company in advance at least seven (7) days before the meeting so as to keep the information ready at the time of Annual General Meeting.

12. As per provisions of the Companies Act, 2013 facility for making nominations is available to the shareholders in respect of the shares held by them. Nomination forms can be obtained from the Registered Office of the Company.

13. **Information and other instructions relating to -voting are as under:**

a) Pursuant to the provisions of Section 108 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Management and Administration) Rules, 2014, as amended and relevant Clause of the Listing Agreement, the Company is pleased to provide to its members facility to exercise their right to vote on resolutions proposed to be passed in the Meeting by electronic means. The members may cast their votes using an electronic voting system from a place other than the venue of the Meeting ('remote e-voting').

b) The facility shall be made available at the Meeting and the members attending the Meeting who have not cast their vote by remote e-voting shall be able to vote at the Meeting through 'Insta Poll'.

c) The members who have cast their vote by remote e-voting may also attend the Meeting but shall not be entitled to cast their vote again.

d) The Company shall also provide facility for voting through polling paper which shall be available at the meeting and members attending the meeting who have not already casted their vote by remote e-voting shall be able to exercise their right to vote at the meeting.

e) The Company is providing facility for voting by electronic means to its members to enable them to cast their votes through such voting. The Company has engaged the services of National Securities Depository Limited ("NSDL") as the Authorized Agency to provide remote e-voting facility (i.e. the facility of casting votes by a member by using an electronic voting system from a place other than the venue of a General Meeting).

f) The Board of Directors of the Company has appointed **Mr. Deepak Somiya & Co**., a Practicing Company Secretary, New Delhi as **Scrutinizer** to scrutinize the Insta Poll and remote e-voting process in a fair and transparent manner and he has communicated his willingness to be appointed and will be available for same purpose.

g) Remote e-voting facility will be available during the following period:

Commencement of remote e-voting	9.00 a.m. On 26th September 2026
End of remote e-voting	5.00 p.m. On 29th September 2026

Please note that remote e-voting will not be allowed beyond the aforesaid date and time and the e-voting module shall be disabled upon expiry of aforesaid period.

h) The cut-off date for the purpose of voting (including remote e-voting) is 23th September, 2026.

i) The Scrutinizer, after scrutinizing the votes cast at the meeting (Insta Poll) and through remote e-voting, will, not later than three days of conclusion of the Meeting, make a consolidated scrutinizer's report and submit the same to the Chairman. The results declared along with the consolidated scrutinizer's report shall be placed on the website of the Company ***www.multipurposetrading.in***

j) The results shall simultaneously be communicated to the Stock Exchanges.

Brief instructions for e-voting are as under:

A. In case a Member receives an email from NSDL [for members whose email IDs are registered with the Company/Depository Participants(s)]:

1) Open email and open PDF file with your Client ID or Folio No. as password. The said PDF file contains your user ID and password/PIN for e-voting. Please note that the password is an initial password.
2) Launch internet browser by typing the following URL: https://www.evoting.nsdl.com/
3) Click on Shareholder - Login
4) Put user ID and password as initial password/PIN noted in step (i) above. Click Login.
5) Password change menu appears. Change the password/PIN with new password of your choice with minimum 8 digits/characters or combination thereof. Note down new password. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
6) Home page of e-voting opens. Click on e-Voting: Active Voting Cycles.
7) Select "EVEN" of Multipurpose Trading and Agencies Limited.
8) Now you are ready for e-voting as Cast Vote page opens.
9) Cast your vote by selecting appropriate option and click on "Submit" and also "Confirm" when prompted.
10) Upon confirmation, the message "Vote cast successfully" will be displayed.
11) Once you have voted on the resolution, you will not be allowed to modify your vote.
12) 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. together with attested specimen signature of the duly authorized signatory(ies) who are

authorized to vote, to the Scrutinizer through e-mail to Info@multipurposetrading.in with copy marked to evoting@nsdl.co.in

B. 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 Downloads section of **www.evoting.nsdl.co**m

C. If you are already registered with NSDL for e-voting then you can use your existing user ID and password/PIN for casting your vote.

D. You can also update your mobile number and e-mail id in the user profile details of the folio which may be used for sending future communication(s).

E. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website ***www.multipurposetrading.in***, and on the website of NSDL within three days of passing of the resolutions at the AGM of the Company and communicated to the BOMBEY STOCK EXCHANGE.

F. Details instruction is also attached at the end of this notice

Important Communication to Members

The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice / documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold shares in physical form are requested to register their e-mail addresses with the Company.

By Order of the Board

For Multipurpose Trading and Agencies Ltd.

Place: New Delhi
Date: 02/09/2026

S/d
Ashish Singh
Chairman & Director
DIN: 00066423
Add: B-1 Kalindi Colony, New Delhi-65

ADMISSION SLIP

AGM: 48th

Members or their proxies are requested to present this form for admission, duly signed in accordance with their specimen signatures registered with the Company/Depositories.

DP ID…............................ Client ID………….

Regd. Folio No.:………… No. of Shares……….

Name(s) in Full Father's/Husband's Name Address as Regd. with the Company

1.

2.

I/We hereby record my/our presence at the 48th Annual General Meeting of the Company being held on Wednesday, 30th day of September, 2026 at 10:00 a.m. at corporate office D-2, Kalindi Colony, New Delhi-110065.

Member Proxy

____________________________ Member's/Proxy's Signature**

* Applicable for investors holding shares in physical form.

** Please strike out whichever is not Applicable

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

CIN: L70101DL2002PLC115544
Name of the company: Multipurpose Trading And Agencies Limited
Registered office: B-1, Kalindi Colony, New Delhi – 110065.

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

1. Name:
   Address:
   E-mail Id: Signature :…….................,

2. 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 48th Annual General Meeting of the company, to be held on Wednesday, 30th day of September, 2026 at 10:00 A.M. at the Corporate office of the Company at D-2, Kalindi Colony, New Delhi-110065 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolutions	For(Approved)	Against(Rejected)
1. To consider the Audited Financial Statements for the year / period ended 31st March, 2026.		
2. To Re-appoint a Director in place of Mr. Ashish Singh (DIN: 00066423), who retires by rotation and being eligible offer himself for reappointment.		
3. To Re-appoint M/s KARMV AND COMPANY, Chartered Accountants (FRN: 023022N) as Statutory Auditor of the Company for two financial years 2026-27 & 2027-28.		

Signed this…………….day of September, 2025

Affix Revenue Stamp

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

Note:

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

2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% 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.

3. Appointing a proxy does not prevent a member from attending the meeting in person if he so wishes.

4. In the case of joint holders, the signature of any one holder will be sufficient, but names of all the joint holders should be stated.

Form No. MGT- 12
Polling Paper

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

Name of the Company: **Multipurpose Trading And Agencies Limited**
Registered Office: B-1, Kalindi Colony, New Delhi-110065
CIN: L70101DL2002PLC115544

BALLOT PAPER

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

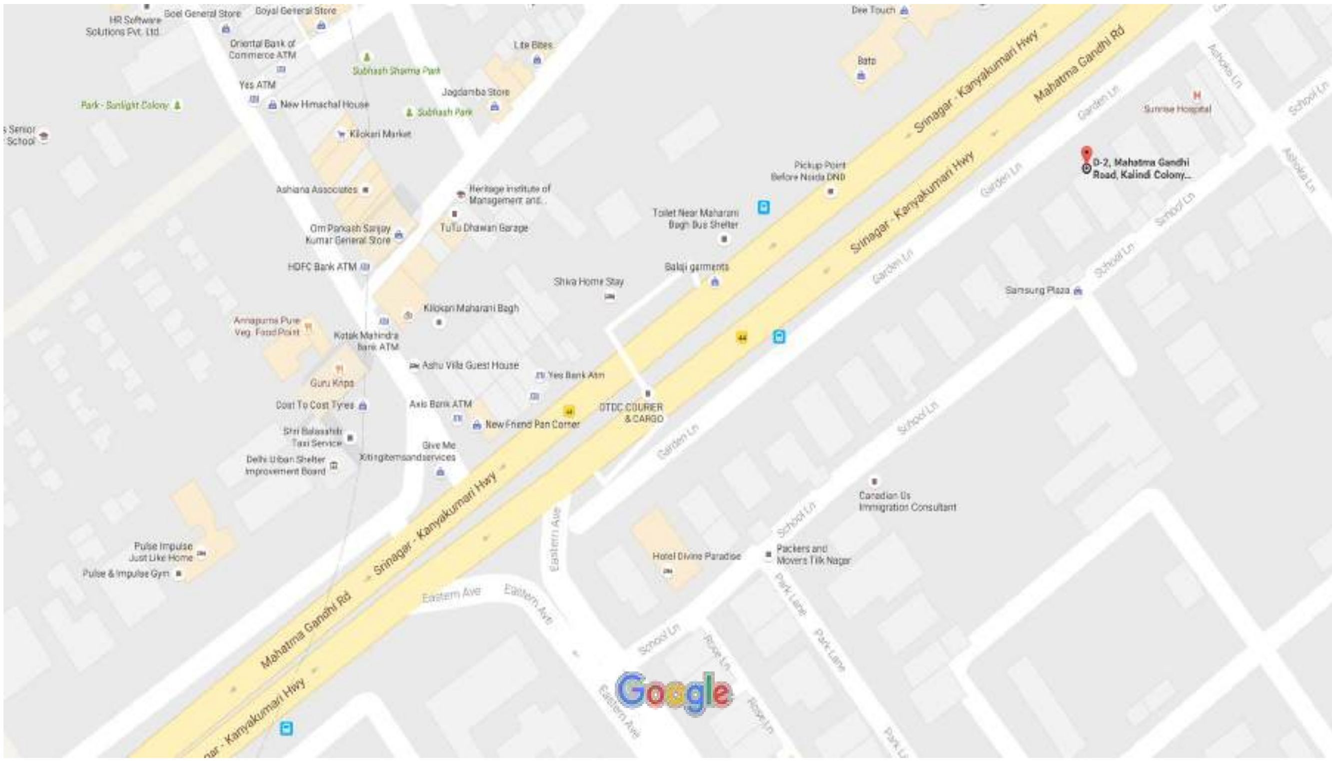
I hereby exercise my vote in respect of Ordinary/Special Resolutions enumerated below by recording my assent or dissent to the said resolutions in the following manner:

S.No.	**Item No.**	**No. of Shares held by me**	**I assent to the resolution**	**I dissent from the resolution**
1.	To consider the Audited Financial Statements for the year / period ended 31st March, 2026 including Report of Board of directors & Auditors.			
2.	To appoint a Director in place of Mr. Ashish Singh (DIN: 00066423), who retires by rotation and being eligible offer himself for reappointment.			
3	To Re-appoint of M/s KARMV AND COMPANY, Chartered Accountants (FRN: 023022N) as Statutory Auditor of the Company for two financial years 2026-27 & 2027-28.			

Date:
Place: (Signature of the shareholder*)

(*as per Company records)

Route Map


Srinagar - Kanyakumari Hwy
Mahatma Gandhi Rd
D-2, Mahatma Gandhi Road, Kalindi Colony...
Sunrise Hospital
Samsung Plaza
Pickup Point Before Noida DND
Toilet Near Maharani Bagh Bus Shelter
Balaji garments
Kilokari Maharani Bagh
Kilokari Market
HDFC Bank ATM
Axis Bank ATM
Yes Bank Atm
DTDC COURIER & CARGO
New Friend Pan Corner
Hotel Divine Paradise
Packers and Movers Tilk Nagar
Canadian Us Immigration Consultant
Eastern Ave
School Ln
Garden Ln
Park Lane
Google

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTINGARE ASUNDER:-

The remote e-voting period begins on Saturday, 26th September, 2026 at 9:00 A.M. and ends on Tuesday, 29th September, 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. 23rd September, 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 23rd September, 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

A) Login method for e-Voting 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. 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 2. 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. 3. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. 
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 above mentioned 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.comor call at 022 - 4886 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.comor contact at toll free no. 1800-21-09911

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 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	16 Digit Beneficiary ID

demat account with CDSL.	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 user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

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.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

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 **deepak_somaiya@rediffmail.com with a copy marked to evoting@nsdl.com. I**nstitutional 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 or send a request to Pallavi Mhatre at evoting@nsdl.com

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 info@multipurposetrading.in
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 info@multipurposetrading.in. If you are an Individual shareholders 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.comfor 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.

In pursuance of the provisions of Regulation 36 (3) of the SEBI Listing Regulations and SS-2 issued by the ICSI, details of Director seeking re-appointment at the ensuing Annual General Meeting (AGM) is as follows:

S.No.	Particulars	Ashish Singh
1	Director Identification Number (DIN/PAN)	00066423
2	Date of Birth	30.07.1968
3	Date of first Appointment	24.12.2006
4	Nature of Expertise	Mr. Ashish Singh is the driving force behind the business of the group companies with more than 30 years of experience. He is one of the Promoter of Spice Jet Airline, he is also well known in the field of real estate with projects across NCR delhi, Meerut, Lucknow & Goa. A man with a vision to create esteemed business of excellence, he is the inspiration to all as he spread heads the company's management and operation; strategic and directing it through its next phase of growth. With more than three decades of experience in business, his keen business awareness helped him chart early success in the business and to earn his customer's faith that created an identity of his own.
5	Shareholding in the Company including shareholding as a beneficial owner	6,11,710
6	List of Directorship held in	ATTACHED
7	Names of Listed Entities in which the person holds membership of Committees of the Board	N/A
8	Name of listed entities from which the person has resigned in the past three years	N/A
9	Relationship between Directors Inter-se	Mother is Director
10	Number of Meetings of the Board attended during the FY 2025-26	4
11	Terms and Conditions of appointment /re-appointment	Re-Appointed as Rotational Director
12	In case of Independent Director: The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	N/A

ASHISH SINGH
LIST OF DIRECTORSHIP
DIN:00066423

Sr. No	Company Name	Designation	Original Date of appointment	Date of Appointment at Current Designation	Date of cessation (if applicable)
1	ONE CITY LEISURE BUILDWELL PRIVATE LIMITED	Director	14/09/2023	14/09/2023	-
2	ONE CITY PROMOTERS PRIVATE LIMITED	Director	14/09/2023	14/09/2023	-
3	DOLLY ENTERTAINMENT PRIVATE LIMITED	Director	01/04/2022	01/04/2022	-
4	CROSSLINK FINLEASE PRIVATE LIMITED	Director	27/10/1997	27/10/1997	-
5	KSBL FOREX (IFSC) PRIVATE LIMITED	Director	17/07/2017	17/07/2017	-
6	PAN INDIA MOTORS PRIVATE LIMITED	Whole-time director	15/02/2007	29/04/2013	-
7	MULTIPURPOSE TRADING AND AGENCIES LIMITED	Managing Director	24/12/2006	22/10/2016	-
8	APEX PROPMART PRIVATE LIMITED	Director	01/08/2007	01/08/2007	-
9	APEX REALCON PRIVATE LIMITED	Director	30/09/2010	30/09/2010	-
10	ACME BUILDTECH (INDIA) PRIVATE LIMITED	Director	08/09/2010	30/09/2010	-
11	ARGENTUM ENGINES PRIVATE LIMITED	Director	04/11/2009	04/11/2009	-
12	TRINITY HEALTHNET PRIVATE LIMITED	Director	22/12/2006	22/12/2006	-
13	ARGENTUM BUSES PRIVATE LIMITED	Director	29/06/2009	29/06/2009	-
14	DESERT RIVER CAPITAL PRIVATE LIMITED	Director	21/11/2011	01/01/2020	-
15	N K GARMENTS PRIVATE LIMITED	Director	-	01/01/2020	25/03/2023
16	SEMIKON INFOSYSTEMS PRIVATE LIMITED	Director	-	01/01/2020	25/03/2023
17	ONE CITY PROMOTERS PRIVATE LIMITED	Director	-	03/01/2005	25/03/2023
18	QUINTA DO ASSAGAO HOMES PRIVATE LIMITED	Director	-	01/05/2018	25/03/2023
19	ONE CITY LEISURE REALTECH PRIVATE LIMITED	Director	-	21/03/2015	25/03/2023
20	SPICE HOMES (MEERUT) PRIVATE LIMITED	Director	-	09/06/2010	25/03/2023
21	SPICE HOMES PRIVATE LIMITED	Director	-	05/04/2010	25/03/2023
22	TRINITY SOLAR ENERGIES PRIVATE LIMITED	Director	-	02/11/2021	25/03/2023

S/d
Ashish Singh
Managing Director
DIN:00066423

BOARD'S REPORT

To,
The Members of
Multipurpose Trading and Agencies Limited

Your Directors are pleased to present the **48th Board's Report** together with the **Audited Standalone Financial Statements** of the Company for the financial year ended **31st March 2026**.

1. FINANCIAL HIGHLIGHTS

The financial performance of the Company for the financial year ended 31st March 2026, as compared with the previous financial year, is summarised below:

(₹ in Lakhs, unless otherwise specified)

	Particulars	Financial Year 2025-26	Financial Year 2024-25
	Revenue from Sales & Other Income	37,38,995.70	36,08,907.00
	Total Expenses	16,71,494.08	17,06,016.00
	Profit Before Finance Costs, Depreciation and Tax	20,67,501.62	19,02,891.00
	Finance Costs	66,18,946.00	96,963.00
	Depreciation and Amortisation Expense	1,674.00	0.00
	Profit Before Tax	(45,53,118.38)	18,05,928.00
	Tax Expense (current+ deferred)	1,24,985.00	98,017.00
	Profit After Tax	(46,78,103.38)	17,07,941.00
	Earnings Per Share (Basic & Diluted)	(0.95)	0.35

During the financial year under review, the Company recorded revenue of Rs.37,38,995.70 as against Rs.36.08,907.00 in the previous year. Profit after tax stood at (46,78,103.38) compared to Rs.17,07,941.00 in the preceding financial year.

The Standalone Financial Statements have been prepared in accordance with the provisions of the Companies Act, 2013 ("the Act"), the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other generally accepted accounting principles in India.

2. STATE OF THE COMPANY'S AFFAIRS

During the financial year under review, the Company continued to carry on its principal business activities focused on trading, strategic investments, and real estate activities.

During the year, the Company did not generate any significant revenue from operations and its income primarily comprised **Other Income**. The Board continued to monitor the Company's financial position and business opportunities with a view to strengthening its operations and ensuring long-term sustainability.

The Board remains committed to prudent financial management, effective governance and safeguarding the interests of all stakeholders.

3. CHANGE IN THE NATURE OF BUSINESS

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

4. DIVIDEND

Your Directors have not recommended any dividend on the equity shares of the Company for the financial year ended **31st March 2026**.

5. TRANSFER TO RESERVES

The Board of Directors has **not proposed to transfer any amount to the General Reserve** for the financial year ended **31st March 2026**.

6. SHARE CAPITAL

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

The Company did not issue or allot any equity shares during the financial year under review. Further, the Company did not issue any equity shares with differential voting rights, sweat equity shares or shares under any employee stock option scheme. The Company also did not issue any bonus shares, convertible securities or warrants, nor did it undertake any buy-back of its securities during the financial year.

7. ANNUAL RETURN

Pursuant to the provisions of **Section 92(3)** read with **Section 134(3)(a)** of the Companies Act, 2013, the Annual Return of the Company is available on the Company's website at https://www.multipurposetrading.in/investor-desk-annual-report.php

8. MATERIAL CHANGES AND COMMITMENTS

No material changes or commitments affecting the financial position of the Company have occurred between the end of the financial year to which the Financial Statements relate and the date of this Report.

9. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate or joint venture within the meaning of the Companies Act, 2013. Accordingly, the requirement to provide a statement containing the salient features of the financial statements of subsidiaries, associates and joint ventures in **Form AOC**-1 **is not applicable** to the Company.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL

The composition of the Board of Directors is in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

As on **31st March, 2026**, the Board comprised **Five Directors**, consisting of **Two Executive Director(s), One Non-Executive Director(s)** and **two Independent Directors**.

During the financial year under review, there were no changes in the composition of the Board of Directors and the Key Managerial Personnel:

The following were the Key Managerial Personnel of the Company as on **31st March, 2026**:

- Managing Director / Whole-time Director - Ashish Singh
- Chief Financial Officer - Rajesh Kumar Choudhary
- Company Secretary & Compliance Officer - Jitemdra Chaurasia

The Company has received the necessary declarations from all the Independent Directors confirming that they meet the criteria of independence prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable. The Independent Directors have also confirmed compliance with the provisions relating to inclusion of their names in the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs and fulfilment of the requirements relating to the online proficiency self-assessment test, wherever applicable.

In the opinion of the Board, all the Independent Directors possess the requisite integrity, expertise, experience and proficiency and fulfil the conditions specified under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable, for appointment as Independent Directors of the Company.

In accordance with the provisions of Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Ashish Singhh (DIN:00066423), Director, retires by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment. The Board recommends his re-appointment for approval of the Members at the ensuing Annual General Meeting.

11. BOARD MEETINGS

During the financial year ended 31st March, 2026, five (5) meetings of the Board of Directors were held on 30.05.2025, 14.08.2025, 03.09.2025, 14.11.2025 and 14.02.2026. The gap between any two consecutive meetings did not exceed the maximum interval prescribed under the Companies Act, 2013 and Secretarial Standard on Meetings of the Board of Directors (SS-1) issued by the Institute of Company Secretaries of India.

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

Name of Direcor	Meeting Held	Meeting Attended
Ashish Singh	**5**	**4**
Kalpana Singh	**5**	**5**

Shiwani Singh	**5**	**3**
Bhupenda	**5**	**5**
Mukesh Aggarwal	**5**	**1**

12. ANNUAL PERFORMANCE EVALUATION

Pursuant to the provisions of Section 134(3)(p) of the Companies Act, 2013, read with Rule 8(4) of the Companies (Accounts) Rules, 2014, Section 178 of the Companies Act, 2013 and Regulation 17(10) read with Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors has carried out an annual evaluation of its own performance, the performance of its Committees and that of the individual Directors. The evaluation was carried out based on various parameters, including the composition and structure of the Board and its Committees, the experience, expertise and competencies of the Directors, their participation and contribution at the meetings of the Board and its Committees, the quality of deliberations, effectiveness of decision-making, governance practices and overall contribution towards achieving the objectives of the Company.

The Independent Directors, at their separate meeting held in accordance with Schedule IV to the Companies Act, 2013 and Regulation 25(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, evaluated the performance of the Non-Independent Directors, the Chairperson of the Company and the Board as a whole. The Board was satisfied with the outcome of the annual performance evaluation.

13. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company has adopted a Familiarisation Programme for its Independent Directors in accordance with the requirements of Regulation 25(7) read with Part C of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Schedule IV to the Companies Act, 2013. The programme is designed to familiarise the Independent Directors with the Company, its business model, operations, industry overview, regulatory environment, internal control framework, risk management systems and their roles, rights, duties and responsibilities as Independent Directors.

The Familiarisation Programme also includes periodic updates on amendments to the applicable corporate and securities laws, regulatory developments and emerging governance practices to enable the Independent Directors to effectively discharge their duties and responsibilities.

14. AUDIT COMMITTEE

The Audit Committee of the Board is duly constituted in accordance with the provisions of Section 177 of the Companies Act, 2013 read with Regulation 18 and Part C of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Name	Designation	Category
Mr. Bhupenda	Chairman	Independent Director
Mr. Ashish Singh	Member	Director
Mr. Mr. Mukesh Agarwal	Member	Independent Director

During the financial year, four meeting(s) of the Audit Committee were held on 30.05.2025, 14.082025, 14.11.2025, 14.02.2026.

The terms of reference of the Audit Committee are in conformity with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and include, inter alia, oversight of the Company's financial reporting process, recommendation of appointment and remuneration of auditors, review of financial statements, internal financial controls, internal audit, risk management, related party transactions and such other functions as are prescribed under the applicable laws.

During the financial year under review, all the recommendations made by the Audit Committee were accepted by the Board, and there were no instances where any recommendation of the Audit Committee was not accepted by the Board.

15. NOMINATION AND REMUNERATION COMMITTEE AND NOMINATION AND REMUNERATION POLICY

Pursuant to the provisions of Section 178 of the Companies Act, 2013 read with Regulation 19 and Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has constituted the Nomination and Remuneration Committee ("NRC") of the Board.

As on **31st March, 2026**, the composition of the Nomination and Remuneration Committee was as follows:

Name	Designation	Cotrgory
Ms Shivani Singh	Chairperson	Non-Executive Director
Mr. Bhupendra	Member	Independent Director
Mr. Mukesh Agarwal	Member	Independent Director

During the financial year under review, One meeting(s) of the Nomination and Remuneration Committee were held 30.05.2025.

Pursuant to the provisions of **Section 178(3) of the Companies Act, 2013** and **Regulation 19 read with Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, the Board of Directors has, on the recommendation of the Nomination and Remuneration Committee, adopted a **Nomination and Remuneration Policy** laying down the criteria for appointment, re-appointment, qualifications, positive attributes and independence of Directors, and the policy relating to the remuneration of Directors, Key Managerial Personnel and Senior Management.

The Policy also provides the framework for succession planning, evaluation of the performance of the Board, its Committees, individual Directors, Key Managerial Personnel and Senior Management Personnel, and the remuneration framework, with the objective of ensuring that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate competent professionals required to manage the affairs of the Company effectively.

In terms of **Regulation 46(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, the Nomination and Remuneration Policy is available on the website of the Company at **www.multipurposetrading.in**

16. STAKEHOLDERS' RELATIONSHIP COMMITTEE

Pursuant to the provisions of **Section 178 of the Companies Act, 2013** read with **Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014** and **Regulation 20 read with Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, the Company has constituted a Stakeholders' Relationship Committee to consider and resolve the grievances of security holders of the Company and to oversee matters relating to investor services.

As on **31st March, 2026**, the composition of the Stakeholders' Relationship Committee was as follows:

Name	**Designation**	**Cotrgory**
Ms. Shivani Singh	Chairperson	Non-Executive Director
Mr. Bhupendra	Member	Independent Director
Ms. Kalpna Singh	Member	Director

During the financial year, **a** meeting(s) of the Stakeholders' Relationship Committee were held on 30.05.2025.

The Committee oversees matters relating to transfer and transmission of securities, issue of duplicate share certificates, dematerialisation, rematerialisation, consolidation and split of share certificates, nomination, and redressal of investor grievances in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the financial year under review, **no investor complaints were received by the Company. Accordingly, no investor complaints were pending as on 31 March 2026.**

17. RISK MANAGEMENT

The Board recognises that effective risk management is an integral part of good corporate governance and business planning. The Company has established an appropriate framework for identifying, assessing, monitoring and mitigating strategic, operational, financial, legal, regulatory and business risks that may adversely affect the Company's operations and objectives.

The Board periodically reviews the key risks affecting the business, evaluates the effectiveness of the risk management framework and monitors the adequacy of the mitigation measures implemented by the management.

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions relating to the constitution of a Risk Management Committee under Regulation 21 of the **said Regulations are not applicable** to the Company. Accordingly, the Board of Directors continues to oversee and monitor the Company's risk management framework.

18. VIGIL MECHANISM / WHISTLE BLOWER POLICY

Pursuant to the provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has established a Vigil Mechanism / Whistle Blower Policy to enable Directors and employees to report genuine concerns relating to unethical behaviour, actual or suspected fraud, actual or suspected violation of the Company's Code of Conduct or other improper practices.

The Vigil Mechanism provides adequate safeguards against victimisation of whistle blowers and enables direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

During the financial year under review, no person was denied access to the Chairperson of the Audit Committee.

In terms of Regulation 46(2)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Vigil Mechanism / Whistle Blower Policy is available on the website of the Company at multipurposetrading.in.

19. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of **Section 134(5) of the Companies Act, 2013**, your Directors hereby state and confirm that:

(a) in the preparation of the annual accounts for the financial year ended **31st March, 2026**, the applicable **Indian Accounting Standards (Ind AS)** have been followed and there are no material departures. Where any material departure has occurred, the same has been appropriately explained in the financial statements;

(b) they have 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 as at **31st March, 2026** and of the profit and other comprehensive income, cash flows and changes in equity of the Company for the financial year ended on that date;

(c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the **Companies Act, 2013** for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) they have prepared the annual accounts on a going concern basis;

(e) they have laid down adequate internal financial controls to be followed by the Company and such internal financial controls were adequate and operating effectively; and

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

20. PARTICULARS OF EMPLOYEES AND REMUNERATION

Pursuant to the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the prescribed particulars relating to remuneration are provided below:

a) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company: Not Applicable, as no remuneration was paid to any Director during the financial year.

b) There was no increase in the remuneration of any Director during the financial year. There was no material increase in the remuneration of the Key Managerial Personnel during the financial year.
c) There was no material increase in the median remuneration of employees during the financial year.
d) There was no permanent employees of the Company as on 31st March, 2026 except Company Secretary
e) There was no material increase in the salaries of employees or managerial personnel during the financial year. Accordingly, no exceptional circumstances requiring disclosure under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 existed.
f) It is affirmed that the remuneration paid to the Directors, Key Managerial Personnel and employees is in accordance with the Nomination and Remuneration Policy of the Company.
None of the employees of the Company was in receipt of **remuneration in excess of the limits** prescribed **under Rule 5(2) and Rule 5(3)** of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Accordingly, the disclosures required under the said Rules are not applicable.

21. PARTICULARS OF LOANS, GUARANTEES, SECURITIES AND INVESTMENTS

Pursuant to the provisions of Section 186 of the Companies Act, 2013, the particulars of loans granted, guarantees provided, securities given and investments made by the Company, wherever applicable, are disclosed in the Notes forming part of the Financial Statements for the financial year ended 31st March 2026.

22. RELATED PARTY TRANSACTIONS

Pursuant to the provisions of Section 188 of the Companies Act, 2013 read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all related party transactions entered into by the Company during the financial year were in the ordinary course of business and on an arm's length basis and were in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
During the financial year under review, the Company did not enter into any material related party transaction that could have a potential conflict with the interests of the Company.
The particulars of the related party transactions and outstanding balances, as required under the applicable accounting standards, are disclosed in the Notes forming part of the Financial Statements.
Accordingly, the disclosure of particulars of contracts or arrangements with related parties in Form AOC-2 pursuant to Section 134(3)(h) read with Section 188(1) of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014 is not applicable.
The Company has adopted a Policy on Related Party Transactions in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of Regulation 46(2)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Policy is available on the website of the Company at Multipurposetrading.in

23. INTERNAL FINANCIAL CONTROLS AND INTERNAL CONTROL SYSTEMS

Pursuant to the provisions of Section 134(3)(q) read with Rule 8(5)(viii) of the Companies (Accounts) Rules, 2014 and Section 134(5)(e) of the Companies Act, 2013, the Company has in place adequate internal financial controls and internal control systems commensurate with the nature, size and scale of its operations.

The internal financial controls are designed to ensure the orderly and efficient conduct of the Company's business, safeguard its assets, ensure the accuracy and completeness of accounting records, prevent and detect frauds and errors, and facilitate the timely preparation of reliable financial information.

The Board has reviewed the adequacy and effectiveness of the internal financial controls and is satisfied that such controls were adequate and operating effectively throughout the financial year under review.

24. DEPOSITS

Pursuant to the provisions of **Sections 73 to 76 of the Companies Act, 2013** read with the Companies (Acceptance of Deposits) Rules, 2014, the Company has neither accepted nor renewed any deposits from the public during the financial year under review.

Accordingly, there **were no deposits** outstanding as at 31st March 2026, and no amount of principal or interest was outstanding thereon.

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

Pursuant to the provisions of **Section 134(3)(m)** of the Companies Act, 2013 read with **Rule 8(3)** of the Companies (Accounts) Rules, 2014, the particulars relating to conservation of energy, technology absorption and foreign exchange earnings and outgo are as follows:

a) Conservation of Energy

The operations of the Company are not energy intensive. The Company continues to take appropriate measures for the optimum utilisation and conservation of energy in its day-to-day operations. No specific capital investment was made towards energy conservation during the financial year under review.

b) Technology Absorption

Considering the nature of the Company's business, there was no technology absorption, research and development activity, or expenditure incurred on technology absorption during the financial year.

c) Foreign Exchange Earnings and Outgo

Foreign Exchange Earnings**: Nil**

Foreign Exchange Outgo: **Nil**

26. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to the provisions of **Section 135 of the Companies Act, 2013** read with the **Companies (Corporate Social Responsibility Policy) Rules, 2014**, the provisions relating to Corporate Social Responsibility ("CSR") were not applicable to the Company during the financial year under review, as the Company did not meet any of the thresholds prescribed under **Section 135(1)** of the Companies Act, 2013.

Accordingly, the Company was not required to constitute a Corporate Social Responsibility Committee, formulate a Corporate Social Responsibility Policy or undertake Corporate Social Responsibility activities during the financial year under review.

27. STATUTORY AUDITORS

Pursuant to the provisions of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, **M/s KARMV AND COMPANY, Chartered Accountants FRN: 023022N,** were appointed as the Statutory Auditors of the Company at the Annual General Meeting held in the year 2024 to hold office until the conclusion of the Annual General Meeting to be held in the year 2026.

The Board of Directors, on the recommendation of the Audit Committee, has recommended the re-appointment of **M/s KARMV AND COMPANY, Chartered Accountants FRN: 023022N,** as the Statutory Auditors of the Company for a further term of Two years 2026-27 & 2027-28, subject to the approval of the Members at the ensuing Annual General Meeting and such other approvals, if any, as may be required under the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The Independent Auditors' Report on the Standalone Financial Statements of the Company for the financial year ended 31st March 2026 forms part of the Annual Report.

The Independent Auditors have reported a **Key Audit Matter (KAM)** relating to the amount disclosed under **"Other Non-Current Assets"**, representing an advance given to **M/s. One City Promoters Private Limited,** a company under the same management, towards a proposed real estate project. The Board has taken note of the observations of the Statutory Auditors. The relevant disclosures have been appropriately made in the Financial Statements together with the accompanying notes. Based on the information presently available, the Board is of the opinion that no adjustment is required in the Financial Statements in respect of the said matter.

The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer. The Notes forming part of the Financial Statements referred to in the Auditors' Report are self-explanatory and, therefore, do not call for any further comments under Section 134(3)(f) of the Companies Act, 2013.

28. SECRETARIAL AUDIT

Pursuant to the provisions of **Section 204** of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board had appointed **M/s. Deepak Somaiya & Co**., Practising Company Secretaries, to conduct the Secretarial Audit of the Company upto the financial year ended 31st March, 2026.

The Secretarial Audit Report in Form MR-3 forms part of this Annual Report and is annexed hereto as **Annexure.**

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer.
The Board has re-appointed M/s. Deepak Somaiya & Co., Practising Company Secretaries, as the Secretarial Auditor of the Company to conduct the Secretarial Audit for the financial year 2026–27 and 2027-28 in accordance with the provisions of Section 204 of the Companies Act, 2013 and the rules made thereunder.

29. INTERNAL AUDIT

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, M/s. **Deepak Somaiya** & Co., Practising Company Secretaries, Internal Auditors of the Company, conducted the Internal Audit for the financial year under review.
The Internal Auditors periodically reviewed the adequacy and effectiveness of the Company's internal control systems and internal financial controls and submitted their reports to the Audit Committee.
The Audit Committee reviewed the Internal Audit Reports, discussed the significant findings with the Internal Auditors and the Management, and monitored the implementation of the recommendations made therein.
The term of M/s. **Deepak Somaiya** & Co., Practising Company Secretaries as the Internal Auditors in the year, 2024 for a period of two financial years (FY 2024–25 to FY 2025–26), expired at the conclusion of the financial year under review. Based on the recommendation of the Audit Committee, the Board of Directors has **re-appointed M/s. Deepak Somaiya** & Co., Practising Company Secretaries as the Internal Auditors of the Company for the two consecutive financial year **2026–27 & 2027-28** in accordance with the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014.

30. COST RECORDS AND COST AUDIT

Pursuant to the provisions of Section 148(1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the maintenance of cost records is not applicable to the Company considering the nature of its business activities.
Accordingly, the provisions relating to the appointment of Cost Auditors under Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 are also not applicable to the Company.

31. REPORTING OF FRAUDS

Pursuant to the provisions of Section 143(12) of the Companies Act, 2013, during the financial year under review, neither the Statutory Auditors nor the Secretarial Auditor has reported any instance of fraud under the said provisions. Accordingly, no details are required to be disclosed under Section 134(3)(ca) of the Companies Act, 2013.

32. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with the applicable Secretarial Standards, namely Secretarial Standard on Meetings of the Board of Directors (SS-1) and Secretarial Standard on General Meetings (SS-2), issued by the Institute of Company Secretaries of India (ICSI) and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

33. CORPORATE GOVERNANCE

The Company is committed to maintaining high standards of corporate governance and believes that sound governance practices are essential for sustainable business growth and enhancement of stakeholder value.

Pursuant to Regulation 15(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions of Regulations 17 to 27 and Regulations 46(2)(b) to (i) and (t) thereof are not applicable to the Company, as its paid-up equity share capital does not exceed ₹10 crore and its net worth does not exceed ₹25 crore as on the last day of the previous financial year.

Accordingly, the Corporate Governance Report, the Certificate on Corporate Governance issued by the Practising Company Secretary/Statutory Auditor, as applicable, and the CEO/CFO Compliance Certificate under Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 do not form part of this Annual Report.

Notwithstanding the above exemption, the Company continues to follow sound corporate governance practices and remains committed to the principles of transparency, accountability, fairness and ethical business conduct in all aspects of its operations.

34. MANAGEMENT DISCUSSION AND ANALYSIS

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule V thereto, the Management Discussion and Analysis forming part of the Annual Report is set out below:

Industry Structure and Developments:

The Company continues to operate in the prevailing business and economic environment. During the year under review, the Company did not have significant operational business activity and, accordingly, there were no material developments in its operating business.

Opportunities and Threats:

The Company continues to evaluate opportunities for improving and strengthening its business operations. The Company remains exposed to general economic, regulatory, financial and market-related risks, which are monitored by the management and the Board from time to time.

Segment-wise/Product-wise Performance:

The Company does not have significant operating business or reportable business segments during the year under review. Accordingly, segment-wise or product-wise operational performance is not material.

Outlook:

The Company continues to assess suitable opportunities for improving its financial and operational position. The future outlook of the Company will depend upon the business opportunities available and the prevailing economic and regulatory environment.

Risks and Concerns:
The Company's activities and financial position may be affected by general economic conditions, changes in applicable laws and regulations, financial market conditions and other business risks. The management and the Board continue to monitor such risks and take appropriate measures as considered necessary.

Internal Control Systems and their Adequacy:
The Company has adequate internal control systems commensurate with the nature and scale of its operations. The internal control framework is reviewed periodically by the management and the Board.

The above discussion should be read in conjunction with the financial statements and notes forming part of the Annual Report.

Pursuant to Regulation 15(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule V thereof, the requirement to include a separate Management Discussion and Analysis Report as part of the Annual Report is not applicable to the Company.

However, the Directors have, under the relevant sections of this Board's Report, presented a fair overview of the Company's business performance, **financial position, significant developments, opportunities, risks and future outlook.**

35. BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)
Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the applicable SEBI Circulars, the requirement to include a Business Responsibility and Sustainability Report (BRSR) as part of the Annual Report is not applicable to the Company.

36. CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING
Pursuant to the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has adopted:
a Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons and their Immediate Relatives; and
a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI).
The Company has established adequate internal controls and procedures to preserve the confidentiality of Unpublished Price Sensitive Information (UPSI) and to ensure compliance with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015.
The aforesaid Codes are reviewed by the Board from time to time to ensure continued compliance with the applicable statutory requirements and are available on the website of the Company.

37. MAINTENANCE OF STRUCTURED DIGITAL DATABASE

In compliance with Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has maintained **a Structured Digital Database** containing the particulars of persons or entities with whom Unpublished Price Sensitive Information (UPSI) is shared.
The Structured Digital Database is maintained with adequate internal controls and audit trails to ensure non-tampering of records and preservation of information in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015.

38. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE
The Company is committed to providing a safe, secure and respectful workplace free from discrimination and sexual harassment. The Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at Workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder.
During the financial year under review, the status of complaints under the said Act is as follows:

Particulars	Number
Complaints pending at the beginning of the year	Nil
Complaints received during the year	Nil
Complaints disposed of during the year	Nil
Complaints pending at the end of the year	Nil

The Company affirms that no complaint relating to sexual harassment was received during the financial year under review.

39. INVESTOR EDUCATION AND PROTECTION FUND (IEPF)
The Company has not declared any dividend since its incorporation. Accordingly, there were no unpaid or unclaimed dividend amounts, shares or any other amounts required to be transferred to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013 read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016.

40. LISTING OF EQUITY SHARES
The equity shares of the Company continue to remain listed on **BSE Limited**.
During the financial year under review, the Company has complied with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957 and the applicable circulars issued by the Securities and Exchange Board of India (SEBI) and BSE Limited.
The Annual Listing Fees payable to BSE Limited for the financial years **2025–26** and **2026–27** have been duly paid.

41. DEMATERIALISATION OF SHARES
The equity shares of the Company are admitted with the depositories, namely **National Securities Depository Limited (NSDL)** and **Central Depository Services (India) Limited (CDSL)** and are available for trading in dematerialised form.

As on **31st March, 2026**, **99.13%** of the equity share capital of the Company was held in dematerialised form and **0.87%** was held in physical form.
During the financial year under review, the Company complied with the applicable provisions of the SEBI (Depositories and Participants) Regulations, 2018, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable circulars issued thereunder relating to dematerialisation of securities and reconciliation of share capital.

42. REGISTRAR AND SHARE TRANSFER AGENT
The Company has appointed M/s Skyline Financial Services Private Limited as its Registrar and Share Transfer Agent ("RTA") for providing registry and share transfer services in respect of both physical and dematerialised securities.
The RTA processes requests relating to transfer, transmission, transposition, issue of duplicate share certificates, dematerialisation, rematerialisation, consolidation, sub-division/split of share certificates, consolidation of folios and other investor service requests in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the SEBI (Depositories and Participants) Regulations, 2018 and the circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

43. OTHER STATUTORY DISCLOSURES
Your Directors further state that during the financial year under review:
(a) no application was made against the Company, nor was any proceeding pending under the provisions of the **Insolvency and Bankruptcy Code, 2016**;
(b) the Company did not enter into any one-time settlement with any Bank or Financial Institution. Accordingly, the disclosure under Rule 8(5)(xii) of the Companies (Accounts) Rules, 2014 relating to the difference between the amount of valuation done while availing a loan and the valuation done at the time of one-time settlement is not applicable;
(c) there was no revision of the Financial Statements or the Board's Report under Section 131 of the Companies Act, 2013;
(d) no significant or material orders were passed by any Regulator, Court or Tribunal which would impact the going concern status of the Company or its future operations;
(e) the Company has devised proper systems to ensure compliance with the provisions of all applicable laws, and such systems were adequate and operating effectively during the financial year under review; and
(f) except as disclosed elsewhere in this Report, there are no other material events or information requiring disclosure under the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable law.

44. ACKNOWLEDGEMENT
Your Directors wish to place on record their sincere appreciation for the continued trust, confidence and support extended by the Members, customers, bankers, financial institutions, business associates, vendors, statutory and regulatory authorities, stock exchange, depositories, Registrar and Share Transfer Agent and all other stakeholders.

The Board also places on record its appreciation for the commitment, dedication and valuable contributions of the Company's employees, Key Managerial Personnel and all those associated with the Company during the financial year under review.

Your Directors look forward to the continued support and cooperation of all stakeholders in achieving the Company's objectives and creating sustainable value in the years ahead.

For and on behalf of the Board of Directors
For Multipurpose Trading and Agencies Limited

S/d
Ashish Singh
Managing Director
DIN: 00066423

Place: Delhi
Date: 30/05/2026

Deepak Somaiya & Co

Company Secretaries

F-7A, Defence Enclave, Goyla Tajpur Road, New Delhi-110071

SECRETARIAL AUDIT REPORT

For the financial year ended on 31st March, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Multipurpose Trading And Agencies Limited
B-1, Kalindi Colony,
New Delhi-110064

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Multipurpose Trading And Agencies Limited CIN -** L7010DL2002PLC115544 (hereinafter called the **"Company"**). The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the **corporate conducts/statutory compliance**s and expressing our opinion thereon.

Based on our verification of **M/s Multipurpose Trading And Agencies Limited'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, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has **proper Board-processes** and **compliance mechanism** in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and there records maintained by **Multipurpose Trading and Agencies Limited** ("the Company") for the financial year ended on 31st March, 2026, according to the provisions of (hereinafter to be referred to as "Act" collectively):

(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;

(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, 2009;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **(There is no stock option scheme issued during the year)**

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the company)**

(f) 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; **(Not applicable to the Company)**

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(No such case)** and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;**(There is no buyback of Shares during the year**)

(vi) **No specific law applicable specifically to the company (like Banking and Insurance).**

I have also examined compliance with the applicable Clauses / Regulations 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 BSE Stock Exchange(s).**
iii. **The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

During the period under review, I found that the Company has complied with the various provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above are as follows:

- The Company has received the disclosure under Regulation 30(1) and 30(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.
- The Company has received declarations under Section 149(6) of the Companies Act, 2013 from all the independent directors.
- The Company has adopted a conflict-of-interest policy, a code of business conduct setting out the Company's requirements and process to report and deal with non-compliance.
- The Company has made the Compliance Officer responsible for oversight and management of these policies and procedures.
- The Company has established various policies as per the listing agreement, like the Vigil Mechanism policy, Related Party Transaction Policy, Whistle Blower Policy and Directors' Appointment and remuneration policy.
- The Company has constituted various committees as under:

1. **Audit Committee:**

Mr Ashish singh	-	Director
Mr Bhupendra	-	Non-Executive Independent Director
Mr Mukesh Aggarwal	-	Non-Executive Independent Director

2. **Nomination and Remuneration Committee:**

Mrs Shiwani Singh	-	Chairperson
Mr Bhupendra	-	Non-Executive Independent Director
Mr Mukesh Aggarwal	-	Non-Executive Independent Director

3. **Stakeholder Relationship Committee:**

Mrs Shiwani Singh	-	Chairperson
Mr Mukesh Aggarwal	-	Independent Director
Mr Bhupendra	-	Non-Executive Independent Director

4. **Compliance Officer:**

MR JITENDRA CHAURASIA Compliance Officer

- Company's shares in physical form are process by the Registrar and Transfer Agents (Skyline Financial Services Private Limited R/o D-153/A, I[st] Floor, Okhla Industrial Area, Phase I, New Delhi-110020

- Investor's Grievance Report during the Financial year:

No. of Grievances Received	-	0
No. of Grievances Attended	-	0
No. of Grievances Pending	-	0

- As informed to us there is no changes in the general character or nature of business/disruption of operations due to natural calamity/ dispute with a material impact during the year. Company has published quarterly results

Various Committee meetings and meeting of Independent Directors:

Audit Committee: During the Financial Year 2025-26, the Audit Committee met on 30/**05/2025, 14/08/2025, 14/11/2025 and 14/02/2026.** The company has also maintained the proper records of the minutes of the meetings.

Stakeholders Relationship Committee: During the Financial Year 2025-26 the committee met on 30/**05/2025, 14/08/2025, 14/11/2025 and 14/02/2026.** The Company has also maintained the proper record of the minutes of the meetings.

F-7A, Defence Enclave, Goyla Tajpur Road, New Delhi-110071

Nomination and Remuneration Committee meeting:

The Committee met on **30/05/2025** for the Financial Year 2025-26

Independent Directors' meeting:

A meeting of the Independent Directors of the Company was held on 30/05/2025 at D-2 Kalindi Colony, New Delhi- 65. In conformity with the provisions of Schedule IV of the Companies Act, 2013 & the Listing Agreement.

I further report that

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

Composition of the Board:

Mr. Ashish Singh	-	Director (Executive Director)
Mrs. Kalpana Singh		Director (Executive Director & Women Director)
Mrs.Shiwani Singh		Director
Mr. Mukesh Aggarwal		Independent Director
Mr.Bhupendra		Independent Director

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

Details of Board Meeting:

Board has met the following times during the financial year**: 30/05/2025, 14/08/2025, 14/11/2025 and 14/02/2026** The Company has also maintained the proper record of the minutes of the meetings. Majority decisions are carried through the Board (means unanimously), and there are no dissenting members' views captured and recorded as part of the minutes.

Annual General Meeting:

During the Financial Year 2025-26, the Company has called Annual General Meeting for the Financial Year 2024-25 on 30th September 2025 at D-2, Kalindi Colony, New Delhi-110065.

Maintenance of Statutory Registers:

The Company has maintained the following Statutory Registers required under the Companies Act 2013.

1. Register of Members
2. Register of Directors and Key Managerial Personnel
3. Register of Security held by the Director
4. Register of Loans, Investments and Guarantees
5. Register of Charges
6. Register of Contracts or Arrangements
7. Register of Transfer and Transmission.
8. Register of Renewal and Duplicate Share Certificates

Declaration and Payment of Dividend:

No dividend paid by the company during the year

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines mentioned above at para (i) to (v).

We further report that during the audit period the Company has not taken any major matter requiring members' approval.
UDIN F005845H001333261

For **Deepak Somaiya & Co**.
Company Secretaries

SD/-

(CS Deepak Somaiya)
Proprietor

FCS: 5845, CP No. 5772

Place: New Delhi

Date: 01/09/2026

KARMV AND COMPANY
CHARTERED ACCOUNTANTS

1/17, 3rd Floor, Paras Chambers, Lalita Park,
Laxmi Nagar, vikas Marg, Delhi-110092
Telephone: 9811994284
Tealeaf: 011-43045624
Email:- arvind@caarvind.com

INDEPENDENT AUDITORS' REPORT

To the Members of,

Multipurpose Trading & Agencies Ltd.

I. Report on the Audit of the Standalone Financial Statements		
1.	**Opinion**	
	A.	We have audited the accompanying Standalone Financial Statements of Multipurpose Trading & Agencies Limited ("the Company"), which comprise the Balance Sheet as at March 31st, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").
	B.	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date
2.	**Basis for Opinion**	
	We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.	
3.	**Key Audit Matters**	
	Key audit matters are those matters that, in our professional judgment, were of most	

significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinionthereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S.NO	Key Audit Matter	Auditor's Response
1.	Amount given to One City Promoters Private Limited (Company under the same management) for real-estate project.	***During the Financial Year 2013-14 , The company has given Rs2.00 (Two)Crore to M/s One City Promoters Private Limited (Company under the same management) for Investment in the Future real-estate projects .Even after passing of sustainable time neither the Company has received any share in the real estate Project nor have received back Money.***

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

A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon

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

5. Management's Responsibility for the Standalone Financial Statements

A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design,

		implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
	B.	In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is responsible for overseeing the Company's financial reporting process.
6.	**Auditor's Responsibilities for the Audit of the Standalone Financial Statements**	
	A.	Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.
	B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
		i) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
		ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls
		iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
		iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to

		draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
		v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
	C.	Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
	D.	We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
	E.	We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
	F.	From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication
II. Report on Other Legal and Regulatory Requirements		
1.	As required by Section 143(3) of the Act, based on our audit we report that:	
	A.	We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
	B.	In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
	C.	The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account
	D.	In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of

		the Companies (Accounts) Rules, 2014
	E.	On the basis of the written representations received from the directors as on March 31st, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
	F.	With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
	G.	With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
	H.	With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
		i) The Company does not have any pending litigations which would impact its financial position in its Standalone Financial Statements
		ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
		iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
		iv) The Company does not declare or paid any divided during the year.
2.		As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For KARMV AND COMPANY
Chartered Accountants
Audit Firm Reg. No. 023022N

S/D

Place: New Delhi
Dated: 30.05.2026

(Arvind Kumar)
(Partner)
Membership No. 507570
UDIN:-26507570VHPLWS9517

“Annexure A”.

(Referred to in paragraph 2 (F) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date on the standalone Ind AS Financial statements of **MULTIPURPOSE TRADING & AGENCIES LTD** as at and for the year ended March 31st, 2026)

Report on the Internal Financial Controls Over Financial ReportingunderClause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting M/s Multipurpose Trading & Agencies Ltd (“the Company”) as of March 31st, 2026in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit

preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 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 KARMV AND COMPANY
Chartered Accountants
Audit Firm Reg. No. 023022N

S/D

Place: New Delhi **(Arvind Kumar)**
Dated: 30.05.2026 **(Partner)**
Membership No. 507570
UDIN:- 26507570VHPLWS9517

“Annexure B”

(Referred to in paragraph 1 under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date on the standalone Ind AS financial statements for the year ended on March 31st, 2026 of **MULTIPURPOSE TRADING & AGENCIES LTD.**

(i) (a)	(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment. (B) The company is maintaining proper records showing full particulars of intangible assets.
(i) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
(i) (c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, Company does not own any immovable property, Hence no further reporting is required.
(i) (d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
(i) (e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
(ii) (a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, as the company isnot in possession of any stock at any point of time , Hence, further reporting under this clause is not applicable.
(ii) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not borrowed any working capital limits/ Loans from any banks.
(iii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year
(iii)(a)	The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year. (A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries (B) Based on the audit procedures carried on by us and as per the information and

	explanations given to us, the Company has not granted loans to a party other than subsidiaries.
(iii)(b)	According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loans given are, prima facie, not prejudicial to the interest of the Company.
(iii)(c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular
(iii)(d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given.
(iii)(e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the over dues of existing loans given to the same party.
(iii)(f)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
(iv)	According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made except the following:- ***During the Financial Year 2013-14 , The company has given Rs 2.00 (Two) Crore to M/s One City Promoters Private Limited (Company under the same management) for Investment in the Future real-estate projects .Even after passing of sustainable time neither the Company has received any share in the real estate Project nor have received back Money.***
(v)	The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
(vi)	According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

(vii)(a)	The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax, GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues during the year.
(vii)(b)	According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes
(viii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year
(ix) a	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable
(ix) (b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
(ix) (c)	According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable
(ix) (d)	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.
(ix)(e)	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
(ix) (f)	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
(x)(a)	The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable
(x)(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible

	debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
(xi)(a)	Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit
(xi)(b)	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
(xi)(c)	No whistle blower complaints has received by the Company during the year Hence no further reporting is required.
(xii)(a)	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
(xiii)	In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards
(xiv) (a)	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business
(xiv) (b)	We have considered the internal audit reports of the Company issued till date for the period under audit
(xv)	n our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
(xvi) (a)	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
(xvi) (b)	The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; Accordingly, clause 3(xvi)(b) of the Order is not applicable.
(xvi) (c)	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable
(xvi) (d)	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	The Company has not incurred any cash losses during the current year.
(xviii)	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
(xix)	According to the information and explanations given to us and on the basis of the financial

	ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on thedate of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall Due.
(xx)	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For KARMV AND COMPANY
Chartered Accountants

S/D
(Arvind Kumar)
(Partner)
Membership No. 507570
Audit Firm Reg. No. 023022N
UDIN:- 26507570VHPLWS9517

Place: New Delhi
Dated: 30.05.2026

MULTIPURPOSE TRADING AND AGENCIES LIMITED

Notes -1

Significant Accounting Policies and Notes on Accounts
(Period ended on 31st March 2026)

1. SIGNIFICANT ACCOUNTING POLICIES:-

i. System of Accounting:-
The Company adopts the Mercantile System of Accounting in the preparation of Accounts

ii. Fixed Assets:-
Fixed assets are stated at written down value.

Depreciation :-
Consequent to enforcement of Companies Act, 2013, the Depreciation on fixed assets has been provided as per Schedule II of the said Act taking into account the useful life of the assets as given in the schedule.

iii. Recognition of Income & Expenditure:-
Revenues/ Incomes and Costs/ Expenditures are generally accounted for on accrual basis.

2. NOTES ON ACCOUNTS:-

A. In the opinion of the Board:-
   i. The current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business.
   ii. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.

B. Taxes on Income

Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax for timing difference between the book profits and tax profits is accounted for using the tax rates and laws that have been enacted or substantially enacted as of the Balance Sheet date. Deferred tax assets arising from the timing differences are recognized to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

a) Keeping in view the taxable income of the company provision for tax has been made for Rs 1,24,738

C. The company has followed the deferred tax accounting method Consequently, the company has accounted for a Deferred Tax Liability at the end of the year amounting to Rs. 275.00

Particulars	Deferred Tax asset/(liabilities) as at 1.4.2025	Tax effect of timing differences during the year	Deferred Tax asset/(liabilities) as at 31.3.2026

Deferred Tax Liability	(275.00)		
Deferred Tax Asset::			
Excess of block of fixed assets as per Income Tax Act as compared to Companies Act			
Difference in depreciation		247	
Net deferred Tax Asset/(Liability)	(275.00)	247.00	(492.00)

D. **Related Party Discloser–**

(a) Advances granted with the following entities that are part of promoter / group companies:

S. No	Name	Nature Loan	Opening Balance	Fresh Amount Advance as loan during the year (Rs.)	Loan Amount Received back	Closing balance
1.	Desert River Capital Private Limited	Current year Figure	3,11,27,206.19	19,52,793.22 (Due to interest)	15,15,605.00	3,15,64,394.41
	Desert River Capital Private Limited	Previous Year Figure	3,05,09,522.39	19,14,683.80 (Due to interest)	12,97,000.00	3,11,27,206.19

(b) Company has received interest on loan (unsecured loan given to Desert River Capital Private Limited)

Details	F Y 2025-26	F Y 2024-25
Interest on Loan	21,69,769.70	21,27,427.00

(c) The company has taken loan from :-

Ashish Singh (director) details are as follows:

Particulars	F Y 2025-26	F Y 2024-25
Opening Balance	9,61,762.00	8,92,330.00
Loan taken	Nil	Nil
Interest effect due to IAS	(2,61,358.00)	69,432.00
Closing Balance	7,00,404.00	9,61,762.00

Assagoao Resort LLP (Related Party director) details are as follows:

Particulars	F Y 2025-26	F Y 2024-25
Opening Balance	4,56,000.00	4,06,000.00
Loan taken	Nil	50,000.00
Interest effect due to IAS	(1,23,918.00)	Nil
Closing Balance	3,32,082.00	4,56,000.00

E. Auditors information pursuant to the part II of the Schedule – VI to the Companies Act, 2013 (as certified by the management and relied upon by the auditors) is as follows:-

Auditor's remuneration:-

Auditors Remuneration	**F Y 2025-26**	**F Y 2024-25**
Statutory & Tax Audit Fees	77,280.00	70,800.00
GST		
Total	77,280.00	70,800.00

F. Promoter's Shareholding:-

	Shares held by the promoters at the end of the year			
S.No.	Promoters Name	No. of Shares Held	% of Total Shares	% Changes during the year
1.	Ashish Singh	6,11,710	12.36	Nil
2.	Kalpana Singh	5,59,000	11.29	Nil
3.	Ajay Singh	18,000	0.36	Nil
4.	BhupendraKansagra	18,400	0.37	Nil
5.	Sanjay Malhotra	18,000	0.36	Nil
	Total	12,25,110	24.75	

G. Disclosure of Ratios:-

S.No.	**Ratio**	**2025-26**	**2024-25**
1.	Current Ratio	3.23	3.63
2.	Debt-Equity Ratio	0.02	0.03
3.	Debt service coverage Ratio	NIL	NIL
4.	Return on equity Ratio	0.04	0.04
5.	Inventory turnover Ratio	NIL	NIL
6.	Trade receivables turnover Ratio	NIL	NIL
7.	Trade payables turnover Ratio	NIL	NIL
8.	Net capital turnover Ratio	13.24	13.72
9.	Net profit Ratio	0.58	0.58
10.	Return on capital employed	-0.06	0.03
11.	Return on investment	NIL	NIL

H. The companybeing a trading concern, quantitative information with regard to the licensed capacity, installed capacity and production of principle items manufactured are not applicable.

A. Previous year figures have been regrouped/ recast, wherever necessary.

B. Information pursuant to the provision of Part-II of Schedule-III of the Companies Act, 2013 should be read as Nil/ Not Applicable.

II. NOTES FORMING PART OF TAX AUDIT UNDER SECTION 44AB OF THE INCOME TAX ACT 1961

ICDS No. I Accounting Policies

Basis of preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended and as applicable from time to time) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention on Going Concern basis.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

ICDS No.II Valuation of Inventories

As there are no inventories, Thispoint is not applicable

ICDS No. III Construction Contracts

This clause is not applicable as no business of Construction Contracts is being carried out during the year under review.

ICDS No. IV Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the amount can be reliably measured.

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer. Sale is net of trade discount and sales tax.

Interest

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

ICDS No. V Tangible Fixed Asset :-

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

ICDS No. VII Government Grants

This is not applicable to the this concern.

ICDS No. IX Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

ICDS No. X Provisions, Contingent Liabilities & Contingent Assets

A provision is recognized when there is a present obligation as a result of a past event and 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 obligation. A contingent liability is recognized for:

(i) a present obligation that arises from past events but is not recognized as a provision because either the possibility that an outflow of resources embodying economic benefits will be required to settle the obligation is remote or a reliable estimate of the amount of the obligation cannot be made.

(ii) a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company.

Contingent assets are neither accounted for nor disclosed in the financial statements.Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

As per the order

For KARMV AND COMPANY **For Multipurpose Trading And Agencies Private Limited**
Chartered Accountants
(F.R.No. 023022N)

S/D	**S/D**	**S/D**	**S/D**
Arvind Kumar	**Ashish Singh**	**Kalpana Singh**	**Jitendra Kumar Chaurasia**
Partner	**Director**	**Director**	**company secretary**
M.No. 507570	**DIN :- 00066423**	**DIN :- 03523911**	**M.No. 38785**

Place: New Delhi
Dated: 30.05.2026
UDIN:- 26507570VHPLWS9517

MULTIPURPOSE TRADING & AGENCIES LTD
CIN: - L70101DL2002PLC115544
Regd. Office: B - 1 , KALINDI COLONY NEW DELHI 110065

BALANCE SHEET as on 31.03.2026

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
1	2	3	4
(1) ASSETS			
Non-current assets		**46,135,336.93**	**51,134,818.71**
(a) Property, Plant and Equipment	2	5,938.52	7,612.52
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible assets under evelopment		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		**31,564,394.41**	**31,127,206.19**
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans	3	31,564,394.41	31,127,206.19
(iv) Others (to be specified)			
(i) Deferred tax assets (net)	4		
(j) Other non-current assets	5	14,565,004.00	20,000,000.00
(2) Current assets		**2,057,571.33**	**2,049,828.85**
(a) Inventories		-	-
(b) Financial Assets		**1,020,850.45**	**1,105,346.45**
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	6	1,020,850.45	1,105,346.45
(iv) Bank balances other than (iii) above		-	-
(v) Loans		-	-
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)	7	1,036,720.88	944,482.40
(d) Other current assets	8	-	-
Total Assets		**48,192,908.26**	**53,184,647.56**
EQUITY AND LIABILITIES			
Equity		**46,523,716.93**	**51,201,820.31**
(a) Equity Share capital	9	49,500,000.00	49,500,000.00
(b) Other Equity	10	(2,976,283.07)	1,701,820.31
LIABILITIES		**1,669,191.33**	**1,982,827.25**
Non-current liabilities		**1,032,978.00**	**1,418,007.00**
(a) Financial Liabilities		**1,032,486.00**	**1,417,762.00**
(i) Borrowings	11	1,032,486.00	1,417,762.00
(ii) Trade payables			-
(iii) Other financial liabilities (other than those specified in item (b)		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)	4	492.00	245.00
(d) Other non-current liabilities		-	-
Current liabilities		**636,213.33**	**564,820.25**
(a) Financial Liabilities		**-**	**-**
(i) Borrowings		-	-
(ii) Trade payables		-	-
(iii) Other financial liabilities (other than those specified in item (c)		-	-
(b) Other current liabilities	12	636,213.33	564,820.25
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)		-	-
Total Equity and Liabilities		**48,192,908.26**	**53,184,647.56**

See accompanying notes to the financial statements

- -

As per our report of even date attached	**For and on behalf of Board of Directors**		
For KARMV AND COMPANY			
Chartered Accountants			
S/D	**S/D**	**S/D**	**S/D**
(Arvind Kumar)	**Ashish Singh**	**Kalpna Singh**	**Jitendra Chaurasia**
Partner	**Managing Director**	**Director**	**Company Secretary**
M.No. 507570	**DIN:00066423**	**DIN: 03523911**	**M.No.38785**

Audit Firm Regn. No. 023022N
1/17, 3rd Floor, Paras Chambers, lalita park
Laxmi Nagar Vikas Marg, Delhi -110092
Place : New Delhi
Date : May 30, 2026
UDIN:- 26507570VHPLWS9517

MULTIPURPOSE TRADING & AGENCIES LTD

CIN: - L70101DL2002PLC115544

Regd. Office: B - 1 , KALINDI COLONY NEW DELHI 110065

STATEMENT OF PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31.03.2026

(Figures in Rs.)

	Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I	Revenue From Operations	13		-
II	Other Income	14	3,738,995.70	3,608,907.00
III	Total Income (I+II)		**3,738,995.70**	**3,608,907.00**
IV	**EXPENSES**			
	Operational Expenses		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress		-	-
	Employee benefits expense	15	743,539.00	846,299.00
	Finance costs	16	6,618,946.00	96,963.00
	Depreciation and amortization expense		1,674.00	-
	Other expenses	17	927,955.08	859,717.00
	Total expenses (IV)		**8,292,114.08**	**1,802,979.00**
V	Profit/(loss) before exceptional items and tax (I- IV)		(4,553,118.38)	1,805,928.00
VI	Exceptional Items		-	-
VII	Profit/(loss) before tax (V-VI)		-	-
VIII	Tax expense:		-	-
	(1) Current tax		124,738.00	98,017.00
	(2) Earlier year tax		-	-
	(3) Deferred tax		247.00	(30.00)
	(4) Mat Credit Entitlement		-	
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		(4,678,103.38)	1,707,941.00
X	Profit/(loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII	Profit/(loss) for the period (IX+XII)		-	-
XIV	Other Comprehensive Income		-	-
	A (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		-	-
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic		-0.95	0.35
	(2) Diluted		-0.95	0.35
XVII	Earnings per equity share (for discontinued operation):			
	(1) Basic			
	(2) Diluted			
XVIII	Earnings per equity share(for discontinued & continuing operations)			
	(1) Basic		-0.95	0.35
	(2) Diluted		-0.95	0.35

See accompanying notes to the financial statements

As per our report of even date attached
For KARMV AND COMPANY
Chartered Accountants

s/d
(Arvind Kumar)
Partner
M.No. 507570
Audit Firm Regn. No. 023022N
1/17, 3rd Floor, Paras Chambers, lalita park
Laxmi Nagar Vikas Marg, Delhi -110092
Place : New Delhi
Date : May 30, 2025
UDIN:- 26507570VHPLWS9517

For and on behalf of Board of Directors

s/d	**s/d**	**s/d**
(Ashish Singh)	**(Kalpana Singh)**	**Jitendra Kr. Chaurasia)**
Managing Director	**Director**	**Company Secretary**
DIN: 00066423	**DIN: 03523911**	**M.No. 38785**
B-1, Kalindi Colony,	**B-1, Kalindi Colony,**	**H.No. 216A, Giri Marg**
New Delhi - 110065	**New Delhi - 110065**	**west Vinod Nagar, Delhi 92**

MULTIPURPOSE TRADING & AGENCIES LTD
CIN: - L70101DL2002PLC115544
Regd. Office: B - 1 , KALINDI COLONY NEW DELHI 110065

Cash Flow Statement for the year ended 31ST MARCH , 2026

Paticulars	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
		31-Mar-26		31-Mar-25
Operating Activity				
Net Profit Before Tax		(4,553,118.38)		1,801,385.00
Adjustment For				
Interest charged	-		-	
Finance cost	6,618,946.00		96,963.00	
Depreciation	1,674.00		4,543.00	
Dividend from mutual funds				
Interest received	(3,738,995.70)	2,881,624.30	(3,608,907.00)	(3,507,401.00)
Operating Profit Before Working Capital Change		(1,671,494.08)		(1,706,016.00)
Changes in working capital				
(Increase)/Decrease in Inventories	-			
(Increase)/Decrease in Trade receivables	-		-	
(Increase)/Decrease in Long Term Loans and Advances	(437,188.22)		(617,683.80)	
(Increase)/Decrease in Short Term Loans and Advances	-		-	
Increase/(Decrease) in current assets	(216,976.48)		(212,743.20)	
Increase/(Decrease) in Other Current Liabilities	71,393.08	(582,771.62)	27,427.00	(803,000.00)
Cash generated from Operation		(2,254,265.70)		(2,509,016.00)
Income Tax Paid / (Refund)		-		-
Net Cash from Operating Activity	**(A)**	**(2,254,265.70)**	**(A)**	**(2,509,016.00)**
Investing activity				
Increase / Decrease in Fixed Assets	-		-	
Sale of Fixed Assets			-	
Sale of Investments	-			
Dividend from mutual funds	-			
Cash advances and loans made to other parties	5,434,996.00	5,434,996.00	(1,481,480.00)	(1,481,480.00)
Net Cash from Investing Activity	**(B)**	**5,434,996.00**	**(B)**	**(1,481,480.00)**
Financing Activities				
Finance cost	(6,618,946.00)		(96,963.00)	
Repayment of Long Term Borrowings	(385,276.00)		119,432.00	
Interest received	3,738,995.70		3,608,907.00	
Other Inflows / (Outflows) of cash	-	(3,265,226.30)		3,631,376.00
Net Cash from Financing Activity	**(C)**	**(3,265,226.30)**	**(C)**	**3,631,376.00**
Net (Increase /(Decrease) in A, B & C) in Cash & Cash equivalents		(84,496.00)		(359,120.00)
Opening Cash & Cash Equilent		1,105,346.45		1,464,466.45
Closing Cash & Cash Equilent*		1,020,850.45		1,105,346.45
*** Comprises**				
Cash in hand		970,627.61		1,085,971.61
Cheques in hand		-		-
Balance with Banks				
Current Accounts		50,222.84		19,374.84
		(84,496.00)		(359,120.00)
See accompanying notes to the financial statements		**0.00**		**-**

As per our report of even date attached
For KARMV AND COMPANY
Chartered Accountants

S/d
(Arvind Kumar)
Partner
M.No. 507570
Audit Firm Regn. No. 023022N
1/17, 3rd Floor, Paras Chambers, lalita park
Laxmi Nagar Vikas Marg, Delhi -110092
Place : New Delhi
Date : 30-05-2026
UDIN:- 26507570VHPLWS9517

For and on behalf of Board of Directors

s/d
(Ashish Singh)
Managing Director
DIN: 00066423
B-1 Kalindi Colony
New Delhi 110065

s/d
(Kalpana Singh)
Director
DIN: 03523911
B-1 Kalindi Colony
New Delhi 110065

s/d
(Jitendra Kumar Chaurasia)
Company Secretary
M.No.38785
H.No. 216A, Giri Marg
west Vinod Nagar, Delhi 92

MULTIPURPOSE TRADING & AGENCIES LTD

CIN: - L70101DL2002PLC115544
Regd. Office: B - 1 , KALINDI COLONY NEW DELHI 110065

STATEMENT OF CHANGES IN EQUITY

A. Equity Share Capital **SCHEDULE NO. 10**

	Amount
Balance as at April 01, 2024	**49,500,000.00**
Changes in equity share capital during the year	-
Balance as at March 31, 2025	**49,500,000.00**
Changes in equity share capital during the year	-
Balance as at March 31, 2026	**49,500,000.00**

B. Schedule of Other Equity (SOCE) **SCHEDULE NO. 11**

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium Reserve	Other Reserves (specify nature)	Retained Earnings								
Balance as at April 1, 2025		-			-	1,701,820.31								1,701,820.31
Changes in accounting policy or prior period errors														
Restated balance at the beginning of the reporting period														
Total Comprehensive Income for the year														
Dividends														
Transfer to retained earnings														
Any other change (to be specified)														
Balance at the March 31 , 2025						1,701,820.31								1,701,820.31
Changes in accounting policy or prior period errors		-												
Restated balance at the beginning of the reporting period		-												
Total Comprehensive Income for the year		-												
Dividends		-												
Transfer to retained earnings		-				(4,678,103.38)								(4,678,103.38)
Any other change (to be specified)		-												
Balance at the end of the reporting period		-				(2,976,283.07)								(2,976,283.07)

MULTIPURPOSE TRADING & AGENCIES LTD
CIN: - L70101DL2002PLC115544
Regd. Office: B -1, KALINDI COLONY NEW DELHI 110065

NOTES FORMING PART OF FINANCIAL STATEMENTS

	AS AT 31ST MARCH, 2026	**As at 31st March, 2026**	**As at 31st March, 2025**
3	**LOANS**		
	(Unsecured, Considered Good)		
	Unsecured loans and advances given companies undersame management	31,564,394.41	31,127,206.19
		31,564,394.41	31,127,206.19
4	**DEFERRED TAX - On Depreciation**		
	Opening Balance	(245.00)	(275.00)
	Add: During the Year	(247.00)	30.00
		(492.00)	(245.00)
	Total		
5	**OTHER NON-CURRENT ASSETS**		
	One City Promoters Pvt Ltd (given under the same management for real estate business)	14,565,004.00	20,000,000.00
	Prepaid AMC	-	-
		14,565,004.00	20,000,000.00
6	**CURRENT FINANCIAL ASSETS - CASH & CASH EQUIVALENTS**		
	Cash in hand	970,627.61	1,085,971.61
	Balance with Banks :-		
	Current Accounts	50,222.84	19,374.84
		1,020,850.45	1,105,346.45
7	**CURRENT TAX ASSETS**		
	Advance Tax/TDS	1,036,720.88	944,482.40
	MAT credit entitilement	-	-
		1,036,720.88	944,482.40
8	**OTHER CURRENT ASSETS**		
	Prepaid expenses	-	-
	Receivable from Bombay Stock Exchange		
		-	-
11	**NON-CURRENT FINANCIAL LIABILITIES - BORROWINGS**		
	Unsecured Loan from Related Parties		
	Ashish Singh - Director	700,404.00	961,762.00
	Assagao Resort LLP	332,082.00	456,000.00
		1,032,486.00	1,417,762.00
12	**OTHER CURRENT LIABILITIES**		
	Current maturities of long term debt	-	-
	Term Loans from Banks (secured)	-	-
	Term Loans from Financial Institution (secured)		
	Other Liabilities		
	TDS Payable	30,621.00	28,600.00
	Other expenses	48,533.25	47,049.00
	Auditors remuneration	64,800.00	64,800.00
	Salary Payable	97,000.00	40,000.00
	Other payable	395,259.08	384,371.25
		636,213.33	564,820.25

MULTIPURPOSE TRADING & AGENCIES LTD
CIN: - L70101DL2002PLC115544
Regd. Office: B-1 , KALINDI COLONY. New Delhi -110065

NOTES FORMING PART OF FINANCIAL STATEMENTS
AS AT 31ST MARCH, 2026

NOTES		As at 31st March, 2026	As at 31st March, 2025
13	**REVENUE FROM OPERATION**		
	Sales of Service		
	Freight & Hire Charges	-	-
		-	-
14	**OTHER INCOME**		
	Profit from Trading		-
	Interest	3,738,995.70	3,608,907.00
		3,738,995.70	3,608,907.00
15	**EMPLOYEE BENEFIT EXPENSES**		
	Director remuneration	-	-
	Staff Welfare	54,571.00	48,202.00
	Staff salary	688,968.00	798,097.00
		743,539.00	846,299.00
16	**FINANCE COST**		
		-	-
	Interest expense	6,618,946.00	96,963.00
		6,618,946.00	96,963.00
17	**OTHER EXPENSE**		
	Auditor's Remuneration		
	Statutory Audit Fees	77,280.00	70,800.00
	Advertising expenses	49,619.00	38,808.00
	Bank Charges	1,347.00	1,947.00
	Conveyance expenses	23,086.00	44,154.00
	Internet and website expenses	19,257.00	12,177.00
	Legal & professional Charges	137,369.00	158,000.00
	Listing fee	383,500.00	383,500.00
	Repair & Maint	3,540.00	3,540.00
	Annual Custudy fees	21,240.00	11,800.00
	Roc filling fee	19,200.00	1,800.00
	Postage & Courier Expenses	14,652.00	11,602.00
	Printing & Stationery Expenses	17,138.00	21,215.00
	Member Subscription fees		
	Telephone Expenses	16,355.00	17,060.00
	Water and Electricity Expenses	50,704.00	78,594.00
	Misc expenses	93,668.08	4,720.00
		927,955.08	859,717.00

MULTIPURPOSE TRADING & AGENCIES LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2026
(All amount are in Rs.)

2 Property, Plant and Equipment:-

	As at 31.03.2026	As at 31.03.2025
Carrying amount of:		
Property, plant and equipment	**-**	**-**
	Computer	**Computer**
Cost or deemed cost		
Balance as at March 31, 2024	**116,949.00**	**116,949.00**
Additions	-	-
Disposals	-	-
Balance as at March 31, 2025	**116,949.00**	**116,949.00**
Additions	**-**	**-**
Disposals	**-**	**-**
Balance as at March 31, 2026	**116,949.00**	**116,949.00**
Accumulated depreciation		
Balance as at March 31, 2024	**94,286.48**	**104,793.48**
Depreciation expense	-	4,543.00
Eliminated on disposals of assets	-	-
Balance as at March 31, 2025	**109,336.48**	**109,336.48**
Depreciation expense	1,674.00	-
Eliminated on disposals of assets	-	-
Balance as at March 31, 2026	**111,010.48**	**109,336.48**
Net book value		
Balance as at March 31, 2026	**5,938.52**	
Balance as at March 31, 2025		**7,612.52**

2.1 The Company has elected to continue with the carrying value of all of its property, plant and equipment as at the transition date of April 1, 2018 measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

MULTIPURPOSE TRADING & AGENCIES LTD
Additional Regulatory Information

Disclosure of Ratios	31st March, 2026	31st March, 2025
a) Current ratio	3.23	3.63
b) Debt-Equity ratio	0.02	0.03
c) Debt service coverage ratio	NIL	NIL
d) Return on equity ratio	0.04	0.04
e) Inventory turnover ratio	NIL	NIL
f) Trade receivables turnover ratio	NIL	NIL
g) Trade payables turnover ratio	NIL	NIL
h) Net capital turnover ratio	13.24	13.72
i) Net profit ratio	0.58	0.58
j) Return on capital employed	-0.06	0.03
k) Return on investment	NIL	NIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2026
(All amounts are in Rs. Unless otherwise stated)

1 Corporate information

MULTIPURPOSE TRADING & AGENCIES LTD ("the Company") was set up as a Company registered under the Companies Act, 1956. It was incorporated on May 24, 2002. The Company is primarily engaged in the business of Trading of securities etc.

The Company is a public limited company incorporated and domiciled in India. The address of its registered and corporate office is B -1 , Kalindi colony New Delhi 110065. The Company is listed on the Multi Commodity exchange of india.

2 Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015.

Up to the year ended March 31, 2018, the Company prepared its financial statements in accordance with the requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Company's first Ind AS financial statements. The date of transition to Ind AS is April 1, 2017. Refer Note No. 40 for the details of first time adoption exemptions availed by the Company. The financial statements are presented in rupees and all values are rounded to the nearest lakhs, except when otherwise indicated.

3 Significant accounting policies

3.1 Basis of preparation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

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, regardless of whether that price is directly observable or estimated using another valuation technique.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

a. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
b. Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
c. Level 3 inputs are unobservable inputs for the asset or liability.

3.2 Current/non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification. As asset is treated as current when it is:

a. Expected to be realised or intended to be sold or consumed in normal operating cycle;
b. Held primarily for the purpose of trading;
c. Expected to be realised within twelve months after the reporting period; or
d. Cash and cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current when:

a. It is expected to be settled in normal operating cycle;
b. It is held primarily for the purpose of trading;
c. It is due to be settled within twelve months after the reporting period, or
d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

3.3 Revenue recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable at the fair value of the consideration received or revceivable excluding taxes or duties collected on behalf of the government and reduced by any rebates and trade discount allowed .

3.4 Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

3.4.1 As lessor

Receipts from operating leases are recognised in the Statement of Profit and Loss on a straight-line basis over the term of the relevant lease. Where the lease payments are structured to increase in line with expected general inflation to compensate for expected inflationary cost increases, lease income is recognised as per the contractual terms.

3.4.2 As lessee

Payments for operating leases are recognised in the Statement of Profit and Loss on a straight-line basis over the term of the relevant lease. Where the lease payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, lease expense is recognised as per the contractual terms. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

3.5 Borrowing costs

Borrowing cost that are directly attributable to the acquisition or construction of a qualifying asset (including real estate projects) are considered as part of the cost of the asset/ project. All other borrowing costs are treated as period cost and charged to the statement of profit and loss in the year in which incurred.

3.6 Investment in subsidiaries, associate and joint ventures

The Company does not have any investments in subsidary , associates and joint ventures.

3.7 Foreign currency translation

3.7.1 Functional and presentational currency

The Company's financial statements are presented in Indian rupees (INR/Rs.), which is also the Company's functional currency. Functional currency is the currency of the primary economic environment in which an entity operates and is normally the currency in which the entity primarily generates and expends cash.

3.8 Taxation

Income tax expense for the year comprises of current tax and deferred tax.

3.8.1 Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated in accordance with the Income-tax Act, 1961, using tax rates that have been enacted or substantially enacted by the end of the reporting period.

3.8.2 Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profits.

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

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

3.8.3 Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

3.9 Employee benefits

3.9.1 Short term employee benefits

Liabilities recognised in respect of short-term employee benefits in respect of wages and salaries, performance incentives, leaves etc. are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

3.9.2 Long term employee benefits

Accumulated leaves expected to be carried forward beyond twelve months, are treated as long-term employee benefits. Liability for such long term benefit is provided based on the actuarial valuation using the projected unit credit method at year-end.

3.9.3 Defined contribution plan

The Company’s contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense to the Statement of Profit and Loss based on the amount of contribution required to be made.

3.9.4 Defined benefit plan

For defined benefit plan in the form of gratuity, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurement, comprising actuarial gains and losses, is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is not reclassified to profit or loss in subsequent periods. Past service cost is recognised in profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

3.10 Property, plant and equipment

3.10.1 Recognition and Measurement

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and any recognised impairment losses, and include interest on loans attributable to the acquisition of qualifying assets upto the date they are ready for their intended use. Freehold land is measured at cost and is not depreciated.

3.10.2 Transition to Ind AS

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as of April 1, 2017 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

3.10.3 Depreciation

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation on tangible fixed assets (other than freehold land) is recognised on written down value method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

Estimated useful lives of the assets are as follows:

Plant and machinery	12 - 15 years
Air conditioners and refrigerators	15 years
Computers and information technology equipments	3 - 6 years
Furniture and fixtures	10 years
Office equipments	5 years
Motor vehicles	8 - 10 years

Freehold land is not depreciated.

Depreciation on car parking spaces is not charged during the year as the management treats the same as Land and not Building.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

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

3.11 Intangible assets

3.11.1 Recognition and Measurement
Intangible assets are stated at cost of acquisition or construction less accumulated amortisation and any recognised impairment losses, and include interest on loans attributable to the acquisition of qualifying assets upto the date they are ready for their intended use.

3.11.2 Transition to Ind AS
On transition to Ind AS, the Company has elected to continue with the carrying value of its intangible assers recognised as of April 1, 2017 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

3.11.3 Amortisation
Amortisation on intangible assets is recognised on straight line method over the estimated useful life, not exceeding 3 years.

The residual values, useful lives and method of depreciation of intangible assers are reviewed at each financial year end and adjusted prospectively, if appropriate.

An item of intangible asset is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of intangible asset is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in the statement of profit or loss.

3.12 Impairment of tangible and intangible assets
The management periodically assesses whether there is any indication that an asset may have been impaired. If any such indication exists, the recoverable amount is estimated in order to determine the extent of impairment loss (if any). An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. Recoverable amount is higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of the useful life.

Impairment losses recognized in prior years are reversed when there is an indication that the impairment losses recognized earlier no longer exist or have decreased. Such reversals are recognized as an increase in the carrying amount of the asset to the extent that does not exceed the carrying amounts that would have been determined (net of depreciation) had no impairment loss been

3.13 Inventories
As the company is in the service sector and don't have any inventories no further disclosure is

3.14 Provisions and contingencies

3.14.1 Provisions
Provisions are recognised when the Company has a present obligation as a result of a past event and 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.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When the effect of time value is material, the amount is determined by discounting the expected future cash flows.

3.14.2 Contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

3.15 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

3.15.1 Financial assets

3.15.1.1 Recognition and measurement

All financial assets are recognised initially at fair value plus (other than financial assets at fair value through profit or loss) transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e. the date that the Company commits to purchase or sell the asset.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

3.15.1.2 Classification of financial assets

Classification of financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. The Company classifies its financial assets in the following measurement categories:

a) those measured at amortized cost,
b) those to be measured subsequently at fair value, either through other comprehensive income (FVTOCI) or through profit or loss (FVTPL)

Financial assets at amortised cost:

A financial assets is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Financial assets at FVTOCI:

A financial asset is classified as at the FVTOCI if both of the following criteria are met unless the asset is designated at fair value through profit or loss under fair value option.

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial asset, and
b) The asset's contractual cash flows represent SPPI.

Financial assets at FVTPL:

FVTPL is a residual category for financial assets. Any asset, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

3.15.1.4 Derecognition

A financial asset is primarily derecognised when:
a) The rights to receive cash flows from the asset have expired, or
b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

3.15.1.5 Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits and bank balance.
b) Any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18.

The Company believes that, considering their nature of business and past history, the expected credit loss in relation to its financial assets is non-existent or grossly immaterial. Thus, the Company has not recognised any provision for expected credit loss. The Company reviews this policy annually, if

3.15.2 Financial liabilities

3.15.2.1 Recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, borrowings, payables, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables and borrowings.

All recognised financial liabilities are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial liabilities.

3.15.2.2 Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of

3.16 Offsetting financial instruments

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

3.17 Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, cash at bank and short term deposits with an original maturity of three months or less, which are subject to insignificant risk of changes in value.

3.18 Earnings per share (EPS)

Basic earnings per share has been computed by dividing the profit/(loss) after tax by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the profit/(loss) after tax and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity share (if any).

4 First time adoption of Ind AS

The Company adopted Ind AS effective from April 1, 2018, and has been preparing its financial statements in accordance with these standards. The effects of the Company's transition to Ind
(i) Transition elections
(ii) Reconciliation of equity, total comprehensive income, balance sheet, profit and loss and cash flows as reported as per Ind AS in this statement with as reported in previous years as per previous GAAP.

4.1 Transition elections

The Company has prepared the opening balance sheet as per Ind AS as of April 1, 2017 (the transition date) by recognising all assets and liabilities whose recognition is required by Ind AS, not recognising items of assets or liabilities which are not permitted by Ind AS, by reclassifying items from previous GAAP to Ind AS as required under Ind AS and applying Ind AS in measurement of recognised assets and liabilities. However, this principle is subject to certain exception and certain optional exemptions availed by the Company as detailed below.

Exemptions applied

Ind AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind AS. The Company has accordingly applied the following

Deemed cost of property, plant and equipment and other intangibles assets
The Company has opted to consider previous GAAP carrying value of property, plant and equipment and other intangible assets as deemed cost on transition date.

Leases
The Company has opted to determine whether an arrangement existing at the date of transition contains a lease, on the basis of facts and circumstances existing at the date of transition rather than at the inception of the arrangement.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2026
(All amounts are in Rs. Unless otherwise stated)

5. Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management of the Company to make judgements, estimates and assumptions that effect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In the process of applying the accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

Deferred tax assets

The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the Company's future taxable income against which the deferred tax assets can be utilized.

Defined benefit obligation (DBO)

Management's estimate of the DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the DBO amount and the annual defined benefit expenses.

Useful lives of porperty, plant and equipment and intangible assets

The Company reviews the estimated useful lives at the end of each reporting period.

Contingent liabilities

The Company has ongoing litigations with various regulatory authorities and others. Where an outflow of funds is believed to be probable and a reliable estimate of the outcome of the dispute can be made based on management's assessment of specific circumstances of each dispute and relevant external advice, management provides for its best estimate of the liability.