WISEC GLOBAL LIMITED

Reg. Office: Office No 303, Plot No 6, 3rd Floor Vardhman Arihant Chamber Commercial Complex Block-KP, Pitampura, Delhi-110034

Email ID: wisecglobal@yahoo.com CIN: L71100DL1991PLC046609 Website: www.wisecglobal.com

Date: 05th September, 2026

To
The Listing Department
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra – 400001

SUB: SUBMISSION OF THE ANNUAL REPORT FOR THE FINANCIAL YEAR 2025-26 OF WISEC GLOBAL LIMITED

Ref: Wisec Global Limited (Scrip Code: 511642)

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Annual Report for the 35th Annual General Meeting (AGM) of the Company scheduled to be held on Wednesday, 30th September, 2026 at 9:00 A.M. at the registered office of the Company.

The Annual Report for the financial year ended on 31st March, 2026 is also available on Company's website

You are requested to take the above information on record.

Thanking You,

Yours faithfully,

FOR WISEC GLOBAL LIMITED

RAKESH RAMPAL

Digitally signed by RAKESH RAMPAL
DN: c=IN, o=Personal,
pseudonym=gz3hkpfev8tnyqo2d4ljbac9ir
m5wx17,
2.5.4.20=873fcb4d0084d66c5438134492c5
aa48efb572964b3590b44adbdf9eeb67f5e8,
postalCode=110060, st=Delhi,
serialNumber=87b0865da1c64ca2315507e
2ec093f06305e1e48357e5dc855a88d38e6c
a6cb5, cn=RAKESH RAMPAL
Date: 2026.09.05 15:07:10 +05'30'

Rakesh Rampal
Whole-Time Director & CFO
DIN: 01537696

WISEC GLOBAL LIMITED

35th Annual Report • Financial Year 2025–26

35th
ANNUAL REPORT

35th ANNUAL GENERAL MEETING

30 September 2026

INDEX

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Rakesh Rampal:	Whole Time Director & CFO
Mr. Mithlesh Gupta:	Independent Director
Ms. Aliya:	Independent Director
Mr. Afrin:	Non-Executive Director

STATUTORY AUDITORS

M/s. MKRJ & Co.,
T-1, Pankaj Arcade, Plot No. 16,
Sector-5, Dwarka, New Delhi-110075

SECRETARIAL AUDITORS

Mr. Shailendra Kumar Roy (COP: 11738, Mem. No. A25823)

OUR BANKERS

Kotak Mahindra Bank, Delhi Branch

REGISTRARS & SHARE TRANSFER AGENTS

Alankit Assignments Limited.

205-208, Anarkali Complex, Jhandewalan
Extension, New Delhi – 110055, India

LISTED AT (BSE PLATFORM)

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

REGISTERED OFFICE:

Office No. 303, Plot No. 6, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, North West Delhi, Delhi, 110034

NOTICE OF 35TH (THIRTY FIFTH) ANNUAL GENERAL MEETING OF THE COMPANY

Notice be and is hereby given that the 35th (Thirty-Fifth) Annual General Meeting **("AGM")** of the Members of **Wisec Global Limited ('the Company')** will be held on Wednesday, **30th day of September, 2026** at **09:00 A.M. at the registered office of the Company situated at Office No. 303, Plot no. 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, North West Delhi -110034** to transact the following business(es):

ORDINARY BUSINESS

ITEM NO. 1 - ADOPTION OF FINANCIAL STATEMENTS AND REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON FOR THE FNANCIAL YEAR ENDED 31ST MARCH, 2026.

To consider and if thought fit, to pass, the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the Audited Financial Statements of the Company including the Balance Sheet as at March 31, 2026, the Statement of Profit & Loss, the Cash Flow Statement for the year ended as on that date and the reports of the Board of Directors and Auditors thereon, be and are hereby received, considered and adopted."

ITEM NO. 2- APPOINTMENT OF MR. RAKESH RAMPAL (DIN: 01537696) AS DIRECTOR LIABLE TO RETIRE BY ROTATION

To consider and if thought fit, to pass, the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Rakesh Rampal (DIN: 01537696), who retires by rotation and being eligible, offers himself for re-appointment be and is hereby re-appointed as Whole-Time Director of the Company liable to retire by rotation."

SPECIAL BUSINESS

ITEM NO. 3- TO CONSIDER AND APPROVE BORROWING LIMITS OF THE COMPANY

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

"**RESOLVED THAT** in supersession of all the earlier resolutions passed in this regard (if any) and subject to the provisions of Section 180(1)(c) and other applicable provisions if any of the Companies Act, 2013 and relevant rules made thereto (including any statutory modifications or re-enactments thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to fix the borrowing limits of the Company, from any Bank and/or other Financial Institution and/ or Indian/Foreign Lender and/or body corporate / entity/ entities/ Directors of the Company and/or authority/ authorities, as may be deemed appropriate by Board to an aggregate amount not exceeding Rs. 50,00,00,000/- (Rupees Fifty Crores Only).

RESOLVED FURTHER THAT in supersession of all earlier resolutions passed in this regard and subject to Section 180(1)(a) and other applicable provisions if any of the Companies Act, 2013 and relevant rules made thereto (including any statutory modifications or re-enactments thereof, for the time being in force) the consent of the members of the Company be and is hereby accorded for the Board of Directors to pledge, mortgage, hypothecate and/or charge all or any part of the moveable or immovable properties of the Company and the whole or part of the undertaking of the Company of every nature and kind whatsoever and /or creating a floating charge in all or any moveable or immovable properties of the Company and the whole of the undertaking of the Company to or in favor of banks, financial institutions, investors and any other lenders to secure the amount borrowed by the Company or any third party from time to time for due payment of the principal and/or together with interest, charges, cost expenses and all other monies payable by the Company or any third party in respect of such borrowings provided that the aggregate indebtness secured by assets of the Company does not exceed a sum of Rs. 50,00,00,000/- (Rupees Fifty Crores Only).

RESOLVED FURTHER THAT the Board of Directors (including its Committee thereof) be and are hereby severally and/or jointly authorized to do all such acts, deeds, matters and things including filing of necessary forms/documents with Registrar of Companies and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution, for matters connected therewith, or incidental thereto and to settle any questions, difficulties or doubts that may arise in this regard."

By Order of the Board
For Wisec Global Limited

Sd/-
Rakesh Rampal
Whole Time Director & CFO
DIN: 01537696

Date: 01st September, 2026
Place: Delhi
Regd Off: Office no. 303, Plot no. 6, 3rd Floor,
Vardhman Arihant Chamber, Commerical Complex,
Block-KP, Pitampura, Maurya Enclave, Delhi-110034
CIN: L71100DL1991PLC046609
Email id: wisecglobal@yahoo.com

NOTES:

1. **NO GIFTS OF ANY KIND SHALL BE DISTRIBUTED AT THE ANNUAL GENERAL MEETING**

2. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ANOTHER PERSON AS HIS/HER PROXY TO ATTEND AND VOTE ON A BALLOT PAPER INSTEAD OF HIMSELF/HERSELF. THE PROXY SHALL NOT BE ENTITLED TO SPEAK AT THE MEETING AND NEED NOT BE A MEMBER OF THE COMPANY. A BLANK FORM OF PROXY IS ENCLOSED AND IF INTENDED TO BE USED, IT SHOULD BE DULY COMPLETED AND DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE SCHEDULED TIME OF THE MEETING.**

   A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percentage of the total share capital of the Company carrying voting rights. A member holding more than ten percentage 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 proxy for any other person or shareholder. The instrument appointing a proxy shall be in writing and be signed by the appointer or his/her attorney duly authorized in writing or, if the appointer is a body corporate, be under its seal or be signed by an officer or an attorney duly authorized by it.

3. Statement under Section 102 of the Companies Act, 2013 ('the Act'), setting out the material facts concerning item No. 3 of the notice is annexed hereto.

4. If a Person is appointed as Proxy for more than 50 Members, he/she shall choose any 50 Members and confirm the same to the Company 24 hours before the commencement of the Meeting. In case, the Proxy fails to do so, the Company shall consider only the first 50 proxies received in respect of such person as valid.

5. Corporate members intending to send their authorized representatives to attend the Meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company a certified true copy of the Board Resolution at the company's email id wisecglobal@yahoo.com authorizing their representative to attend and vote on their behalf at the Meeting.

6. Notice of AGM along with the Annual Report shall be dispatched to the shareholders, whose names appear in the Register of Members as on **Friday, 28th August, 2026.**

7. Relevant Documents referred to in the accompanying Notice and all other statutory documents will be made available for inspection in the physical mode from 10:00 A.M. to 12:00 Noon during the working days, except Saturday and Sunday.

8. Mr. Devender Singh (M. No: 76094 and CoP: 28056), Proprietor of M/s Devender Singh & Associates, a peer reviewed Practicing Company Secretary Firm, has been appointed as the Scrutinizer to scrutinize the voting process at the AGM venue through Ballot Paper, in a fair and transparent manner.

9. The Register of Members and Share Transfer Books of the Company shall remain closed from **Sunday, 27th September, 2026** till **Wednesday, 30th September, 2026** (both days inclusive).

10. As there is on going dispute with Alankit Assignments Limited, the Company's Registrar and Transfer Agents ('the RTA") and the RTA is not facilitating the Company with respect to providing the e voting services to its members thus the company shall not be able to provide the facility of remote e-voting.

11. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on cut-off date i.e., **Wednesday, 23rd September, 2026**. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on cut-off date only shall be entitled to vote on all the matters as per the AGM agenda through Ballot Paper at AGM venue.

12. The Results of voting will be declared within 2 (two) working days from the conclusion of the AGM and the Resolutions will be deemed to be passed on the date of the AGM, subject to receipt of requisite number of votes. The Company shall simultaneously forward the results to Bombay Stock Exchange [BSE], where the equity shares of the Company are listed.

13. Members, Proxies and Authorized Representatives are requested to bring to the meeting, the Attendance Slip enclosed herewith, as duly completed and signed, mentioning therein details of their DP ID and Client ID / Folio No.

14. Attendance slip, proxy form, Ballot Paper and the route map having the prominent landmark of the venue of the AGM as required under Secretarial Standards on the General Meeting is annexed herewith to the Notice.

15. Members holding shares in dematerialized form are requested to intimate all changes pertaining to their bank details such as bank account number, name of the bank and branch details, MICR code and IFSC code, mandates, nominations, power of attorney, change of address, change of name, e-mail address, contact numbers, etc., to their depository participant (DP). Changes intimated to the DP will then be automatically reflected in the Company's records which will help the Company to provide efficient and better services. Members holding shares in physical form are requested to intimate such changes to the RTA.

16. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to Alankit Assignments Private Limited (RTA of the Company).

17. Members holding shares in physical form are requested to consider converting their holdings to dematerialized form to eliminate all risks associated with physical shares and for ease of portfolio management. Members can contact the Company or RTA for assistance in this regard.

18. Members who hold shares in dematerialized form are requested to bring their Client ID and DP ID numbers for easy identification of attendance at the meeting and number of shares held by them.

19. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.

20. Members seeking any information with regard to the accounts, are requested to write to the Company at its email id: wisecglobal@yahoo.com on or before **Wednesday, 23rd September, 2026**, so as to enable the Management to keep the information ready at the AGM.

21. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13.

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

23. In conformity with Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and other applicable regulatory requirements, the Notice of AGM and the Annual Report and Annual Accounts for the Financial Year ended 31st March, 2026 are being sent through electronic mode to those Members who have registered their e-mail addresses with the Company or with the Depositories. Further, a letter specifying the weblink including the exact path where the Notice of AGM and Annual Report is available has been sent to those members whose email address has not been registered with Company or with the Depositories.

24. Members are requested to: -

a) bring the Attendance Slip at the venue duly filled-in and signed for attending the meeting, as entry to the AGM Place will be strictly on the basis of the Entry Slip available at the counters at the meeting venue in exchange of the attendance Slip;

b) quote their Folio / Client ID & DP ID Nos. in all correspondence with the Company / R&TA;

c) As mandated by the Securities and Exchange Board of India **("SEBI")**, securities of the Company can be transferred / traded only in dematerialised form. Members holding shares in physical form are advised to avail the facility of dematerialisation. As given above, due to non-corporation of the Company's RTA, the Company shall not be offering e-voting facility to the shareholders to enable them to cast their votes electronically on the items mentioned in the Notice. The facility for voting through Ballot Paper shall be made available for all the Agenda items at the AGM venue.

25. The Notice of the 35th (Thirty Fifth) Annual General Meeting (AGM) of the Company along with Attendance Slip and Proxy Form can be downloaded from the link provided.

26. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the **cut-off date** i.e., **Wednesday, 23rd September, 2026**. Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice and holding shares as of the cut-off date i.e., **Wednesday, 23rd September, 2026**.

27. General Guidelines for shareholders: 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 csdevpatel@gmail.com to with a copy marked to wisecglobal@yahoo.com

The Chairperson shall, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of ballot paper for all those members who are present at the AGM.

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

ITEM NO. 3

Keeping in view the Company's existing and future financial requirements to support its business operations, the Company may need additional funds. For this purpose, the Company may from time to time raise funds from various Banks and/ or Financial Institutions and/ or any other lending institution and/ or Bodies Corporate and/ or Directors of the Company or such other persons/ individuals, as may be considered fit, which together with the moneys already borrowed by the Company (business). Hence it is proposed to fix the maximum borrowing limits upto Rs. 50,00,00,000/- (Rupees Fifty Crores Only).

Pursuant to Section 180(1) (c) of the Companies Act 2013, the Board of Directors cannot borrow more than the aggregate amount of paid up capital of the Company and its free reserves at any time except with the consent of the members of the Company in the general meeting. In order to facilitate securing the borrowing made by the Company, it would be necessary to create charge on the assets or whole or part of the undertaking of the Company.

Further Section 180(1) (a) of the Companies Act 2013, provides for power to sell or otherwise dispose of the whole or substantially whole of the undertaking of the Company subject to approval of members of the Company in the general meeting, upto a limit of Rs. 50,00,00,000/ (Rupees Fifty Crores Only).

Your Board recommends the Special resolution as set out in Item No. 3 for your approval.

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

By Order of the Board
For Wisec Global Limited

Sd/-
Rakesh Rampal
Whole Time Director & CFO
DIN: 01537696

Date: 01st September, 2026
Place: Delhi
Regd Off: Office no. 303, Plot no. 6, 3rd Floor,
Vardhman Arihant Chamber, Commerical Complex,
Block-KP, Pitampura, Maurya Enclave, Delhi-110034
CIN: L71100DL1991PLC046609
Email id: wisecglobal@yahoo.com

ATTENDENCE SLIP
WISEC GLOBAL LIMITED
Regd. Off: Office No. 303, Plot No. 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura,
CIN- L71100DL1991PLC046609
E-mail: wisecglobal@yahoo.com,

35th (THIRTY FIFTH) ANNUAL GENERAL MEETING OF WISEC GLOBAL LIMITED
Wednesday, 30th September, 2026

Members are requested to bring copy of Notice of 35th Annual General Meeting along with them to the Annual General Meeting. Please complete this Attendance Slip and hand-over at the Entrance of Hall. Only Members or their Proxies are entitled to be present at the Meeting.

Name of the Shareholder:

Ledger Folio No./Demat Account No.:

Address:

No. of Shares held:

Name of the Proxy:

I/We hereby record my/ our presence at the 35th (Thirty-Fifth) Annual General Meeting of the Company held on Wednesday, 30th September, 2026

Date:
Place:

Member's / Proxy's Signature

FORM NO. MGT- 12

BALLOT PAPER

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

Name of the Company: Wisec Global Limited
Registered Office: Office No. 303, Plot No. 6, 3rd floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, Delhi- 110034

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 the Resolutions enumerated below by recording my assent or dissent to the said resolutions in the following manner:

No.	Item No.	No. of Shares held by me	I assent to the resolution	I dissent from the resolution
1.	Adoption of Financial Statements and Reports of the Board of Directors and Auditors thereon.			
2.	Appointment of Mr. Rakesh Rampal (DIN: 01537696) as director liable to retire by rotation.			
3.	To consider and approve borrowing limits of the Company.			

Place:
Date: **(Signature of the shareholder*)**

(*as per Company records)

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: L71100DL1991PLC046609
Name of the Company: WISEC GLOBAL LIMITED
Registered office: Office No: 303, Plot No 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block KP, Pitampura, Maurya Enclave, Delhi -110034

Name of the member(s): Registered address: Email ID: Folio No./ DP ID and Client ID:

I/We, being the member(s) of ………… shares of the above-named Company, hereby appoint

1. Name: ………………………
   Address:
   Email Id:
   Signature: ……………….. , or failing him

2. Name: ………………………
   Address:
   Email Id:
   Signature: ……………….. ,

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Thirty Fifth Annual General Meeting of the Company to be held on Wednesday, 30th September, 2026 at 9:00 A.M. at Office No: 303, Plot No 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block KP, Pitampura, Maurya Enclave, Delhi -110034 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Particulars
1.	Adoption of Financial Statements and Reports of the Board of Directors and Auditors thereon for the financial year ended 31st March 2026.
2.	Appointment of Mr. Rakesh Rampal (DIN: 01537696) as Director liable to retire by rotation.
3.	To consider and approve borrowing limits of the Company.

Signed this …….. day of ……..2026

Affix Re 1 Revenue Stamp

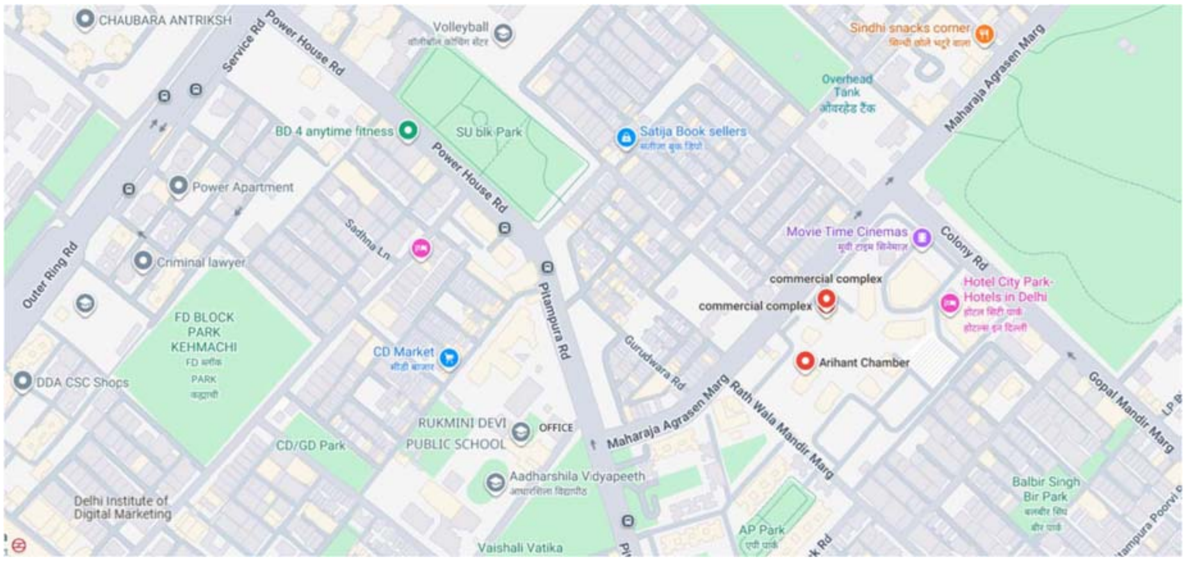
Signature of Shareholder: ____________________

Signature of Proxy holder(s): ______________________

Note: This proxy form 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.

WISEC GLOBAL LIMITED

Route map to Venue of AGM to be held on 30th September, 2026



To,
The Members
Wisec Global Limited

Your directors have pleasure in presenting the 35th Directors' Report of your Company together with the Audited Statement of Accounts and the Report of Auditors of your company for the financial year ended 31st March, 2026.

1. **FINANCIAL HIGHLIGHTS AND STATE OF COMPANY'S AFFAIRS:**

a) **FINANCIAL RESULTS:**

(Amount in Lakhs)

Particulars	**Current Year (2025-26)**	**Previous Year (2024-25)**
Total Income	3.30	-
Total Expenses	23.11	25.69
Profit (Loss) before tax	**(19.81)**	**(25.69)**
Current Tax	-	-
Earlier years tax	-	-
Deferred Tax	-	-
Profit/(Loss) after Tax	**(19.81)**	**(25.69)**
Net Profit Transferred to Reserves	-	-
Earnings per share		
Basic	**-0.17**	**-0.22**
Diluted	**-0.17**	**-0.22**

b) **Highlights of the Company's Performance for the year ended 31st March, 2026 are as under:**

During the year under review, the Company has recorded revenue of Rs 3,29,727. However, due to total expenses of Rs. 23,10,370, the Company suffered a Total Loss of Rs. 19,80,643 as compared to Total Loss of Rs. 25,69,597 in the previous year.

c) **Share Capital:**

1. **Authorized Share Capital:**

The Authorized Share Capital as on 31st March,2026 stood at Rs. 50,00,00,000/-(Rupees Fifty Crore only) divided into 50000000 (Five Crore) Equity Shares of Rs. 10/- (Rupees Ten Only) each. During the year under review there was no change reported in the authorized share capital of the company.

2. **Paid Up Share Capital:**

The company is having only 1 (One) class of share i: e, Equity Share and the paid-up capital as on 31st March, 2026 stood at Rs. 11,65,01,000/- (Rupees Eleven Crore Sixty-Five Lakh One Thousand only) divided into 11650100 (One Crore Sixteen Lakh Fifty Thousand One Hundred) Equity Shares of Rs. 10/- (Rupees Ten Only) each. During the year under review there was no change reported in the paid-up share capital of the company.

d) Transfer to Reserves in Terms of Section134(3)(J) of The Companies Act, 2013:

The Company is suffering losses. Hence, did not transfer any amount to the General Reserve Account for the year ended 31st March, 2026.

e) Dividend:

In light of the financial performance of the Company during the Financial Year 2026-27 and the resultant losses, the Board of Directors has decided not to declare any dividend for the year.

f) Transfer of Unclaimed Dividend to Investor Education and Protection Fund

Since there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply

g) Sums Due to Micro, Small and Medium Enterprises

No amount for payment towards principal and interest was pending towards Micro, Small & Medium Enterprises as on 31st March, 2026.

h) Material Changes and Commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report:

There were no material changes and commitments that have occurred during the end of the financial year of the company to which the financial statements relate and the date of the report.

2. **PUBLIC DEPOSITS:**

During the year under review, the Company did not accept any deposits from the public within the ambit of Section 73 of the Act and the Companies (Acceptance of Deposits) Rules, 2014.

3. **DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

(a) **CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

I. Changes in Directors as on the date of this report:

- On recommendation of Nomination and Remuneration Committee, Mr. Rakesh Rampal (DIN: 01537696) was re-appointed as Whole Time Director of the Company for a term of 3 (Three) years with effect from 31st July, 2025.

II. Changes in Key Managerial Personnel as on the date of this report:

- Mr. Devender Singh resigned from the office of Chief Financial Officer of the Company with effect from 8th May, 2025. Due to his preoccupations, he was unable to devote time for the affairs of the Company. Further, in his resignation he has stated that there is no other material reason other than those mentioned above.

- On recommendation of Nomination and Remuneration Committee, Mr. Rakesh Rampal was appointed as Chief Financial Officer of the Company with effect from 25th March, 2026.

(b) **Retirement by rotation:**

In terms of the provisions of Section 152(6) of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Rakesh Rampal (DIN: 01537696), retires by rotation at the ensuing 35th Annual General Meeting ("AGM") of the Company and, being eligible, offers himself for re-appointment. The Board has recommended his re-appointment.

(c) **Code of conduct of Board of Directors and Senior Management:**

The Company has formulated a Code of Conduct for Directors and Senior Management Personnel. Further, the Board of Directors and Senior Management Personnel have fully complied with the provisions of the Code of Conduct of Board of Directors and Senior Management of the Company during the Financial Year ended 31st March, 2026.

(d) **Declaration of Independence by the Independent Directors:**

A declaration has been received by the Independent Directors of your Company confirming that they meet the criteria of Independence as prescribed under Section149(6) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

The Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Act.

Framework for Familiarization Programme for the Independent Directors and the Familiarization Programmes imparted to independent directors are made available on the website of the Company at weblink https://wisecglobal.com/stakeholders-information/ .

(e) **Key Managerial Personnel of the Company:**

Pursuant to the provisions of Section 203 of the Companies Act, 2013, the Key Managerial Personnel of the Company as on the date of this report is Mr. Rakesh Rampal (DIN: 01537696), Whole Time Director and Chief Financial Officer of the Company.

(f) **Attributes, qualifications and appointment of Directors:**

The Nomination and Remuneration Committee has adopted the attributes and qualifications as provided in Section 149(6) of the Act and Rule 5 of the Companies (Appointment and Qualification of Directors) Rules, 2014, in respect of Independent Directors. The Committee has also adopted the same attributes and qualifications, to the extent applicable, in respect of Non-Independent Directors.

All the Non-Executive Directors of the Company fulfill the fit and proper criteria for appointment as Directors. Further, all Directors of the Company, other than Independent Directors, are liable to retire by rotation. One-third of the Directors who are liable to retire by rotation, retire every year and are eligible for re-appointment.

(g) **Remuneration Policy:**

The Board, on the recommendation of the Nomination and Remuneration Committee, approved the Remuneration Policy for the Directors, Key Managerial Personnel and other employees of the Company, a copy of which is enclosed as **Annexure-I** to this Report.

(h) **Board Evaluation:**

The Board of Directors has carried out an annual evaluation of its own performance, Board committees and individual directors pursuant to the provisions of the Companies Act, 2013, SEBI Listing Regulations and the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017, as required in terms of Section 134(3)(p) of the Companies Act, 2013. The performance evaluation of the Board and individual Directors was based on criteria approved by the Nomination and Remuneration Committee. The Directors expressed their satisfaction with the overall evaluation process.

In a separate meeting of independent directors, performance of Non-Independent Directors, the Chairman of the Board and the board as a whole was evaluated, taking into account the views of executive director and non-executive non-independent directors.

4. NUMBER OF BOARD MEETINGS:

8 (Eight) Meetings of the Board were held during the financial year 2025-26. Details of the same are available in the Corporate Governance Report section of the Annual Report.

5. BOARD COMMITTEES AND MEETINGS

Audit Committee:

Your Company has constituted Audit Committee, as per the applicable provisions of Section 177 of the Companies Act, 2013 and also to comply with Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Audit committee meeting held 7 (Seven) meetings during the year 2025-26. The details of the meeting of the Audit Committee as on 31st March, 2026 are mentioned in the Corporate Governance Report.

Nomination and Remuneration Committee:

Your Company has constituted Nomination and Remuneration Committee, as per the applicable provisions of Section 178(3) of the Companies Act, 2013 and also to comply with Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Nomination and Remuneration Committee meeting held 3 (Three) meetings during the year 2025-26. The details of the meeting of the Nomination and Remuneration Committee as on 31st March, 2026 are mentioned in the Corporate Governance Report.

Stakeholders Relationship Committee:

Your Company has constituted Stakeholders Relationship Committee, as per the applicable provisions of Section 178(5) of the Companies Act, 2013 and also to comply with Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Stakeholders Relationship Committee meeting held 4 (Four) meetings during the year 2025-26. The details of the meeting of the Stakeholders Relationship Committee as on 31st March, 2026 are mentioned in the Corporate Governance Report.

Presently, the Company has three Board Committees with the following members:

Audit Committee	Mr. Mithlesh Gupta, Chairperson Mr. Rakesh Rampal, Member Ms. Aliya, Member
There was no change in the composition of the Audit Committee during the Financial Year 2025-26	
Nomination and Remuneration Committee	Ms. Aliya, Chairperson Mr. Mithlesh Gupta, Member Ms. Afrin, Member
There was no change in the composition of the Nomination and Remuneration Committee during the Financial Year 2025-26	
Stakeholders Relationship Committee	Ms. Afrin, Chairperson Mr. Mithlesh Gupta, Member Ms. Aliya, Member
There was no change in the composition of the Stakeholders Relationship Committee during the Financial Year 2025-26	

Details of the Committee Meetings are available in the Corporate Governance Report section of the Annual Report.

<u>Details of Investor's grievances/ Complaints:</u>

During the year under review, the Company had received 1 (One) Investor Complaint on 12th September, 2025. The Complaint was disposed off on 29th October, 2025

Received Date	12th September, 2025
Category	Listed Company
Nature of Grievance	Others
Complaint Against	Wisec Global Limited
Stage of Disposal	DB Level
Disposed Date	29th October, 2025

There were no pending grievances as on 31st March 2026. The Company remains fully compliant with SEBI's SCORES platform and promptly addresses all shareholder queries

6. **DIRECTORS'RESPONSIBILITY STATEMENT:**

As required under Section134(5) of the Act, your Board of Directors to the best of their knowledge and ability confirm that: -

i. in the preparation of the Annual Accounts, the applicable accounting standards have been followed and there are no material departures;

ii. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudents as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;

iii. they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv. they have prepared the annual accounts on a going concern basis;

v. they have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;

vi. they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

7. **CHANGE IN NATURE OF BUSINESS:**

The board of directors at their meeting held on 4th September 2025 considered and approved the alteration in the Main Object Clause of the Memorandum of Association of the company by adding new objects in order to expand its business in fabrics, clothing, electronics, groceries, spices, fruits, vegetables, seeds, dry fruits, cosmetics, furniture, household items and lifestyle products. Also to undertake marketing, advertising, branding and promotional activities for the products and provide the services for warehousing, inventory, management, logistics, packaging and delivery services. And to provide consultancy for any of the above activities.

The approval of the shareholders regarding the alteration was obtained in the Annual General Meeting of the Company held on Tuesday, 30th September, 2025.

8. **SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES:**

As on 31st March, 2026, your Company does not have any Subsidiary, Associate and Joint Venture Company.

9. **PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES:**

The Company provides a gender friendly workplace. During the year under review, there were no cases filed pursuant to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Prevention of Sexual Harassment Policy

The Company has in place a Prevention of Sexual Harassment policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year under review the Committee/Management has not received any complaint related to Sexual Harassment.

DISCLOSURE UNDER SECTION 22 OF THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has zero tolerance towards any action on the part of any executive which may fall under the ambit of 'Sexual Harassment' at workplace and is fully committed to uphold and maintain the dignity of every woman executive working in your Company. The Sexual Harassment Policy provides for protection against sexual harassment of women at workplace and for prevention and redressal of such complaints.

During the year under review, there were no complaints pending as on the beginning of the financial year and no new complaints were filed during the financial year under review. The following is a summary of complaints received and resolved during the reporting period:

Received	Disposed off	Pending
NIL	NIL	NIL

Disclosure on remuneration pursuant to Section 197 of the Companies Act, 2013 read with Rule 5 (1) of the Companies (Appointment & Remuneration of Managerial

Personnel) Rules, 2014

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are as follows:

The Ratio of the remuneration of each director and key managerial personnel to the median remuneration of the employees of the Company for the financial year 2025-26:

S. No.	Name	Designation	Ratio
1	Mr. Rakesh Rampal*	Whole Time Director and Chief Financial Officer (CFO)	NA
2	Mr. Mithlesh Gupta**	Independent Director and Internal Auditor	NA
3	Ms. Afrin	Director	NA
4	Ms. Aliya	Independent Director	NA
5	Mr. Devender Singh***	Chief Financial Officer (CFO)	1:1

*Mr. Rakesh Rampal (DIN: 01537696) was appointed as Chief Financial Officer of the Company with effect from 25th March, 2026

**Mr. Mithlesh Gupta (DIN: 10665124) was appointed as Internal Auditor of the Company with effect from 25th March, 2026.

*** Mr. Devender Singh resigned from the position of Chief Financial Officer of the Company with effect from 8th May, 2025.

It is marked as Annexure-II.

Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Director & Company Secretary or Manager in the financial year 2025-26:

S. No.	Name	Designation	% increase
1	Mr. Rakesh Rampal	Whole Time Director and Chief Financial Officer (CFO)	NIL
2	Mr. Mithlesh Gupta	Independent Director and Internal Auditor	NIL
3	Ms. Afrin	Non-Executive Non-Independent Director	NIL
4	Ms. Aliya	Independent Director	NIL
5	Mr. Devender Singh	Chief Financial Officer (CFO)	NIL

- **Percentage increase in Median remuneration of employees in financial year 2025-26:**

There was no increase in the remuneration paid/payable to the employees (including Directors) of the company as the company during FY 2025-26

- **Number of permanent employees on rolls of the Company as on 31st March, 2026:** 1(One)

- **Average percentile increase already made in the salaries of employees other than the Managerial Personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof:** NIL

Average remuneration increase for Non-Managerial Personnel of the Company during the financial year was NIL.

The Company affirms that the remuneration is as per the Remuneration Policy of the Company.

10. **LISTING INFORMATION**

The Paid-up shares of the Company as on 31st March, 2026 was 11650100 out of which 7600100 Equity Shares of the Company are listed on BSE Limited ("BSE"). The trading into the equity shares of the Company has been suspended due to Penal reasons.

11. **DEMATERIALIZATION OF SHARES:**

The securities of the Company are admitted with NSDL -3074229, CDSL-1692925, Physical - 6032946 and out of which 850000 equity shares are not registered with Depository, the ISIN allotted to the Company is INE638C01015**.**

12. **REPORT ON CORPORATE GOVERNANCE:**

The report on corporate governance as stipulated in Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure-III** to the Board's Report.

The Certificate issued by M/s Devender Singh and Associates, Company Secretary (ies) in practice as stipulated in Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure-III(d)** to the Board's Report.

13. **CORPORATE SOCIAL RESPONSIBILITY (CSR):**

During the Financial Year 2025-26, the provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable.

14. **RISK MANAGEMENT:**

The Board has approved the Risk Management Policy of the Company. The Company's risk management framework is designed to address risks intrinsic to operations, financials and compliances arising out of the overall strategy of the Company. The Company manages, monitors and reports on the principal risks and uncertainties that can impact its ability to achieve its objectives. The responsibility for management of risks vests with the Managers/officers responsible for the day- to-day conduct of the affairs of the Company, which lead to identification of areas where risk management processes, need to be strengthened. Annual update is provided to the Board on the effectiveness of the Company's risk management systems and policies.

15. **INTERNAL FINANCIAL CONTROLS AND INTERNAL AUDIT:**

The Board has adopted policies and procedures for governance of orderly and efficient conduct of its business including adherence to Company's policies, 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 and its disclosures. The Company's internal control systems are commensurate with the nature of its business, the size and complexity of its operations. The internal control and governance process are duly reviewed for the adequacy and effectiveness through regular testing of key controls by management and internal auditors. The Audit Committee reviews the internal audit findings, provides guidance on internal controls and ensures that the internal audit recommendations are implemented.

16. **PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:**

The particulars of investments under Section 186 of the Act have been disclosed in the Financial Statements and forms part of the Notes to the Standalone Financial Statements provided in this Annual Report. Further, the company has not provided any loan or guarantee under the ambit of Section 186 of Companies Act, 2013.

17. **RELATED PARTY TRANSACTIONS:**

Our Company has not entered into any related party transaction during the financial year under review, hence AOC-2 is not required to be attached to the Board's Report for the financial year 2025-26.

The Policy on materiality of related party transactions and dealing with related party transactions as approved by the Board is available on the website of the Company at web link https://wisecglobal.com/stakeholders-information/

18. **SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURT / TRIBUNALS:**

During the year under review, no significant or material orders were passed by the Regulators / Courts / Tribunals which would impact the going concern status of the Company and its future operations.

19. **EXTRACT OF ANNUAL RETURN:**

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return of the Company is available on the Company's website at https://wisecglobal.com/

20. **STATUTORY AUDITORS AND AUDIT REPORT:**

Pursuant to the provisions of Section 139 of the Act read with Companies (Audit and Auditors) Rules, 2014, as amended from time to time, M/s. MKRJ & Co., Chartered Accountants (FRN-030311N), Chartered Accountants were appointed as Statutory Auditor of the Company for a period of 5 years in accordance with Section 139 of Companies Act, 2013 from the conclusion of 30th Annual General Meeting to hold the office till the conclusion of the Annual General Meeting of the Company to be held in year 2028 at such remuneration plus applicable taxes, as may be mutually agreed between the said Auditors and Board of Directors of the Company.

The auditor has not reported any qualification/observation in his audit report.

21. **EXPLANATION BY BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK:**

The Audit Report issued by M/s MKRJ & Co., Statutory Auditors of the Company is self-explanatory and do not call for any further clarification or comment by the Board.

22. **COST RECORDS:**

The Company is not required to maintain cost records in terms of Section 148 of the Act read with the Companies (Cost and Audit) Rules, 2014.

23. **SECRETARIAL AUDITOR & SECRETARIAL AUDIT REPORT:**

Pursuant to the provisions of Section 204 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has appointed M/s. Shailendra Roy and Associates (M.NO: A25823; CoP: 11738), Practicing Company Secretary (ies) as Secretarial Auditor of the Company for a term of 5 consecutive years commencing from 1st April, 2025 The Secretarial Audit Report issued by Mr. Shailendra Kumar Roy, Practicing Company Secretary, in MR-3 is provided under **Annexure-IV** to this Report.

As per the Secretarial Audit Report, the following deviations have been reported:

S.no.	Deviation	Management Response
1.	Company did not appoint the Company Secretary as the Compliance Officer of the Company during the financial year 2025-26.	The Company could not find out the suitable candidate within its budget as the Company had been suffering from shortage of funds due to heavy losses and nil revenues
2.	The shareholding of the promoters are not held in demat form as required under regulation 31(2) of SEBI (Listing Obligations and Disclosure Requirements)	The management informed the promoter regarding the same, however no response was received from promoters.

24. **FRAUD REPORTED BY THE AUDITOR UNDER SECTION 143(12) OF COMPANIES ACT, 2013:**

The Statutory Auditor of the Company have not reported any matter under Section 143(12) of the Companies Act, 2013.

25. **MANAGEMENT DISCUSSION AND ANALYSIS REPORT:**

Management Discussion and Analysis Report for the year under review, as stipulated under Regulation34(2) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 ('SEBI Listing Regulations'), is presented in a separate section forming a part of the Annual Report.

26. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:**

CONSERVATIONOFENERGY:

Steps taken on conservation of energy and impact thereof: The company is implementing its internal policy for conservation of energy.

Steps taken by the Company for utilizing alternate sources of energy: NIL

Capital investment on energy conservation equipment: NIL

TECHNOLOGY ABSORPTION:

(I) **Efforts, in brief, made towards technology absorption and benefits derived as a result of the above efforts, e.g. product improvement, cost reduction, product development, import substitution:** NIL

(II) **No technology was/is imported during the last 3 years reckoned from the** beginning of the Financial Year,

(III) **Expenditure incurred on research and development –** NIL

27. **FOREIGN EXCHANGE EARNINGS AND OUTGO:**

There were no foreign exchange earnings or outflow during the Financial Year 2025-26.

28. **ESTABLISHMENT OF VIGIL MECHANISM:**

The Company is committed to highest standards of ethical, moral and legal business conduct. It ensures that it provides a respectful work environment, not only for all our employees, but for all our external partners too. Accordingly, the Board of Directors have formulated Whistle Blower Policy which is in compliance with the provisions of Section177(10) of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company has taken a special attention and greater emphasis on whistle blower activities where initiatives such as campaigns, posters at prominent locations, awareness sessions etc. were taken to encourage the employees to speak-up about any wrong doing activities and bring the same to the notice of the Management through whistleblower activities. The complaints under whistle blower are processed by professionals to assure collection of accurate information and protection of the information confidentiality. The reportable matters are disclosed to Audit Committee. No personnel have been denied access to the Audit Committee.

The details of the Policy on Vigil Mechanism and Whistle Blower Policy, as approved by the Board have been stated in the Report on Corporate Governance available on the website of the Company at weblink https://wisecglobal.com/stakeholders-information/.

29. **DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) AND THEIR STATUS:**

The Company in its Board Meeting held on 6th May, 2025 and 22nd May 2025 had approved filing of application, base resolution plan and other declarations for initiating Pre- Packaged Insolvency Resolution Process with National Company Law Tribunal

Approval of members for initiation of Pre-Package Insolvency Resolution Process (PPIRP) with National Company Law Tribunal was taken in the Extra-Ordinary General Meeting of the Company held on 21st March 2025.

30. **PREVENTION OF INSIDER TRADING**

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code. As on 31st March, 2026, the Board of Directors and the designated employees have confirmed compliance with the code. Further, the Company has set up its in-house SDD Interface for entering the Unpublished Price Sensitive Information as and when discussed among the Designated persons.

31. **FINANCIAL YEAR:**

The Company follows the financial year commence from 1st April and ends on 31st March of subsequent year.

32. **DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOANS FROM THE BANKS OR FINANCIAL INSTITUTION ALONGWITH THE REASONS THEREOF:**

There are no such events occurred during the period from 1stApril, 2025 to 31st March, 2026, thus no valuation is carried out for the one-time settlement with the Banks or Financial Institutions.

33. **AN EXPLANATION FOR THE VARIATION**

(a) in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable: ***NOT APPLICABLE***
(b) indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilisation of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilisation of funds: ***NOT APPLICABLE***

34. **COMPLIANCE WITH SECRETARIAL STANDARDS:**

During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

35. **PREVENTION OF SEXUAL HARRASMENT**

The Company is committed to a safe, inclusive workplace where everyone feels respected and empowered. However, the company is not required to constitute Internal Complaints Committee (ICC) pursuant to Prevention, Prohibition, and Redressal of Sexual Harrasment of Women at Workplace Act 2013 (POSH) as the same is not applicable to the company.

36. **MATERNITY BENEFIT AFFIRMATIONS UNDER THE MATERNITY BENEFIT ACT, 1961**

The Company has complied with the provisions of Maternity Benefits Act, 1961 including all applicable amendments and rules framed thereunder. The company is committed to ensuring a safe, inclusive and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefits Act, 1961 including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

The company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

37. **GENDER WISE COMPOSITION OF EMPLOYEES**

In alignment with the provisions of diversity, equity and inclusion (DEI), the company discloses below the gender composition of its workplace as on 31st March, 2026:

Male Employees: 1
Female Employees: 0

Transgender Employees: 0

38. **DETAILS OF ISSUE OF EMPLOYEE STOCK OPTION SCHEME AND SWEAT EQUITY SHARES OR ISSUE OF SHARES HAVING DIFFERENTIAL VOTING RIGHTS**

The same is not applicable on the company.

39. **ACKNOWLEDGEMENT:**

Your directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and shareholders during the year under review.

Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

By Order of Board of Directors
For Wisec Global Limited

Sd/-	**Sd/-**
Rakesh Rampal	**Afrin**
Whole Time Director and CFO	**Director**
DIN: 01537696	**DIN: 10689215**

Wisec Global Limited
Regd. Off.: Office No. 303, Plot No. 6, 3rd floor, Vardhman Arihant Chamber, Commercial Complex, Block KP, Pitampura, Delhi-110034
Place: Delhi
CIN: L71100DL1991PLC046609
E-Mail ID: wisecglobal@yahoo.com

Date: 1st September, 2026

Annexure-I

NOMINATION AND REMUNERATION POLICY

In pursuance of the Company's philosophy to consider its employees as its invaluable assets, to pay equitable remuneration to all the Directors, Key Managerial Personnel (KMP) and employees of the Company, to harmonize the aspirations of human resources consistent with the goals of the Company and, in terms of the provisions of the Companies Act, 2013, this policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination & Remuneration Committee and approved by the Board of Directors. The Board of Directors of Wisec Global Limited ("the Company") constituted the "Nomination and Remuneration Committee", consisting of Three (3) Non-Executive Directors of which Two (2) are Independent Directors.

1. OBJECTIVE

The Nomination and Remuneration Committee and this Policy shall be in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

The Key Objectives of the Committee would be:

1.1. To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
1.2. To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
1.3. To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.
1.4. To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
1.5. To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.
1.6. To devise a policy on Board diversity
1.7. To develop a succession plan for the Board and to regularly review the plan

2. DEFINITIONS

2.1. Act means the Companies Act, 2013 and Rules framed thereunder, as amended from time to time.
2.2. Board means Board of Directors of the Company.
2.3. Directors mean Directors of the Company.
2.4. Key Managerial Personnel means 1. Chief Executive Officer or the Managing Director or the Manager; 2. Whole-time director; 3. Chief Financial Officer; 4. Company Secretary; and 5. such other officer as may be prescribed.
2.5. The expression ''senior management'' shall mean the officers and personnel of the listed entity who are members of its core management team, excluding the Board of Directors, and shall also comprise of all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the Company Secretary and the Chief Financial Officer.

3. ROLE OF COMMITTEE

3.1. Matters to be dealt with, perused and recommended to the Board by the Nomination and Remuneration Committee. The Committee shall:
3.1.1. Formulate the criteria for determining qualifications, positive attributes and independence of a director.

3.1.2. Identify persons who are qualified to become Director and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in this policy.
3.1.3. Recommend to the Board, appointment and removal of Director, KMP and Senior Management Personnel.

3.2. Policy for appointment and removal of Director, KMP and Senior Management

3.2.1. Appointment criteria and qualifications

a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his / her appointment.
b) A person should possess adequate qualification, expertise and experience for the position he/she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.
c) The Company shall not appoint or continue the employment of any person as Whole-time Director who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

3.2.2. Term / Tenure
a) Managing Director/Whole-time Director:
The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Executive Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.
b) Independent Director: -
- An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.
- No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.
- At the time of appointment of Independent Director it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act.

3.2.3. Evaluation
The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management Personnel at regular interval (yearly).

3.2.4. Removal
Due to reasons for any disqualification mentioned in the Act or under any other applicable Act, rules and regulations thereunder, the Committee may recommend, to the Board with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

3.2.5. Retirement
The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

3.3. Policy relating to the Remuneration for the Whole-time Director, KMP and Senior Management Personnel

3.3.1. General:

a) The remuneration / compensation / commission etc. to the Whole-time Director, KMP and Senior Management Personnel will be determined by the Committee and recommended to the Board for approval. The remuneration / compensation / commission etc. shall be subject to the prior/post approval of the shareholders of the Company, wherever required.

b) The remuneration and commission to be paid to the Whole-time Director shall be in accordance with the percentage / slabs / conditions laid down in the Articles of Association of the Company and as per the provisions of the Act.

c) Increments to the existing remuneration/ compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Whole-time Director.

d) Where any insurance is taken by the Company on behalf of its Whole-time Director, Chief Executive Officer, Chief Financial Officer, the Company Secretary and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

3.3.2. Remuneration to Whole-time / Executive / Managing Director, KMP and Senior Management Personnel:

a) Fixed pay:

The Whole-time Director/ KMP and Senior Management Personnel shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee. The breakup of the pay scale and quantum of perquisites including, employer's contribution to P.F, pension scheme, medical expenses, club fees etc. shall be decided and approved by the Board/ the Person authorized by the Board on the recommendation of the Committee and approved by the shareholders, wherever required. Apart from monthly remuneration Whole-time Director may also be eligible for commission as may be approved by Board on recommendation of the Committee. The fees or compensation payable to executive directors who are promoters or members of the promoter group, shall be subject to the approval of the shareholders by special resolution in general meeting, if-

(i) the annual remuneration payable to such executive director exceeds rupees 5 crore or 2.5 per cent of the net profits of the listed entity, whichever is higher; or

(ii) where there is more than one such director, the aggregate annual remuneration to such directors exceeds 5 per cent of the net profits of the listed entity:

Provided that the approval of the shareholders under this provision shall be valid only till the expiry of the term of such director.

b) Minimum Remuneration:

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Whole-time Director in accordance with the provisions of Schedule V of the Act and if it is not able to comply with such provisions, with the previous approval of the shareholders of the Company.

c) Provisions for excess remuneration:

If any Whole-time Director draws or receives, directly or indirectly by way of remuneration any such sums in excess of the limits prescribed under the Act or without the approval of the shareholder, where required, he / she shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive recovery of such sum refundable to it.

3.3.3. Remuneration to Non- Executive / Independent Director:

a) Remuneration / Commission:

(a) The board of directors shall recommend all fees or compensation, if any, paid to non-executive directors, including independent directors and shall require approval of shareholders in general meeting.

(b) The requirement of obtaining approval of shareholders in general meeting shall not apply to

payment of sitting fees to non-executive directors, if made within the limits prescribed under the Companies Act, 2013 for payment of sitting fees without approval of the Central Government.
(c) The approval of shareholders mentioned in clause (a), shall specify the limits for the maximum number of stock options that may be granted to non-executive directors, in any financial year and in aggregate.
(d) The approval of shareholders by special resolution shall be obtained every year, in which the annual remuneration payable to a single non-executive director exceeds fifty per cent of the total annual remuneration payable to all non-executive directors, giving details of the remuneration thereof.
b) Sitting Fees:
The Non- Executive / Independent Director may receive remuneration by way of fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall not exceed Rs. One Lac per meeting of the Board or Committee.
c) Stock Options:
An Independent Director shall not be entitled to any stock option of the Company.

4. MEMBERSHIP

4.1 The Committee shall consist of a minimum 3 non-executive directors, two-third (2/3rd) of them being independent.
4.2 Minimum Two (2) members shall constitute a quorum for the Committee meeting including atleast 1 (One) Independent Director
4.3 Membership of the Committee shall be disclosed in the Annual Report.
4.4 Term of the Committee shall be continued unless terminated by the Board of Directors.

5. CHAIRPERSON

5.1 Chairperson of the Committee shall be an Independent Director.
5.2 Chairperson of the Company may be appointed as a member of the Committee but shall not be a Chairman of the Committee.
5.3 In the absence of the Chairperson, the members of the Committee present at the meeting shall choose one amongst them to act as Chairperson.
5.4 Chairman of the Nomination and Remuneration Committee meeting could be present at the Annual General Meeting or may nominate some other member to answer the shareholders' queries.

6. FREQUENCY OF MEETINGS

The meeting of the Committee shall be held at such regular intervals as may be required.

7. COMMITTEE MEMBERS' INTERESTS

7.1 A member of the Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.
7.2 The Committee may invite such executives, as it considers appropriate, to be present at the meetings of the Committee

8. SECRETARY

The Company Secretary of the Company shall act as Secretary of the Committee.

9. VOTING

9.1 Matters arising for determination at Committee meetings shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the Committee.
9.2 In the case of equality of votes, the Chairman of the meeting will have a casting vote.

10. NOMINATION DUTIES

The duties of the Committee in relation to nomination matters include:
10.1 Ensuring that there is an appropriate induction in place for new Directors and members of Senior Management and reviewing its effectiveness;
10.2 Ensuring that on appointment to the Board, Non-Executive Directors receive a formal letter of appointment in accordance with the Guidelines provided under the Act;
10.3 Identifying and recommending Directors who are to be put forward for retirement by rotation. 10.4 Determining the appropriate size, diversity and composition of the Board;
10.5 Setting a formal and transparent procedure for selecting new Directors for appointment to the Board;
10.6 Developing a succession plan for the Board and Senior Management and regularly reviewing the plan;
10.7 Evaluating the performance of the Board members and Senior Management in the context of the Company's performance from business and compliance perspective;
10.8 Making recommendations to the Board concerning any matters relating to the continuation in office of any Director at any time including the suspension or termination of service of an Executive Director as an employee of the Company subject to the provision of the law and their service contract.
10.9 Delegating any of its powers to one or more of its members or the Secretary of the Committee;
10.10 Recommend any necessary changes to the Board; and
10.11 Considering any other matters, as may be requested by the Board.

11. REMUNERATION DUTIES

The duties of the Committee in relation to remuneration matters include:
11.1 to consider and determine the Remuneration Policy, based on the performance and also bearing in mind that the remuneration is reasonable and sufficient to attract retain and motivate members of the Board and such other factors as the Committee shall deem appropriate all elements of the remuneration of the members of the Board.
11.2 to approve the remuneration of the Senior Management including key managerial personnel of the Company maintaining a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company.
11.3 to delegate any of its powers to one or more of its members or the Secretary of the Committee.
11.4 to consider any other matters as may be requested by the Board.
11.5 Professional indemnity and liability insurance for Directors and senior management.

12. MINUTES OF COMMITTEE MEETING

Proceedings of all meetings must be signed by the Chairman of the Committee at the subsequent meeting. Minutes of the Committee meetings will be tabled at the subsequent Board and Committee meeting

Annexure-II

Particulars of employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013, ("the Act") read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are as under: -

1. **Details of Remuneration of Directors, Key Managerial Personnel and median Remuneration**

Name of Directors and Key Managerial Personnel	Designation	Ratio of remuneration of director/ KMP to median remuneration of employees	% increase in remuneration in the Financial Year 2025-26
Mr. Rakesh Rampal*	Director and Chief Financial Officer	-	-
Mr. Mithlesh Gupta**	Director and Internal Auditor	-	-
Ms. Afrin	Director	_	_
Ms. Aliya	Director	-	-
Mr. Devender Singh***	CFO	1:1	-

* On recommendation of Nomination and Remuneration Committee Mr. Rakesh Rampal was appointed as Chief Financial Officer of the Company with effect from 25th March, 2026.

** On recommendation of the Audit Committee, Mr. Mithlesh Gupta was appointed as Internal Auditor of the Company with effect from 25th March, 2026.

*** Mr. Devender Singh resigned from the position of Chief Financial Officer of the Company with effect from 8th May, 2025. Due to his preoccupations, he was unable to devote time for the affairs of the Company. Further, in his resignation he has stated that there is no other material reason other than those mentioned above.

Notes:

1. **Number of permanent employees on the rolls of the company as on 31st March, 2026: One**

2. **The percentage increase in the median remuneration of employees in the financial year:** NIL

3. **Compared to the previous year 2024-25, the figure for the current year 2025-26 reflects that:**

(i) Median remuneration of employees is Rs. 30,000 p.a. and average remuneration of employees is Rs. 30,000 p.a.

4. The remuneration paid as above was as per the remuneration policy of the Company.

5. For the purpose of calculating median and average remuneration, the remuneration of only those employees is considered who were employed for the whole financial year 2025-26.

6. The names of top Ten (10) Employees in terms of remuneration drawn and the name of every employee who:

a. If employed throughout the Financial Year was in receipt of remuneration for that year which in the aggregate was not less than Rs. 1,02,00,000/- (Rupees One Crore Two Lakh Only): NIL

b. If employed for a part of Financial Year was in receipt of remuneration for any part of that year at a rate which in the aggregate was not less than Rs. 8,50,000/- (Rupees Eight Lakh Fifty Thousand) per month: NIL

By Order of Board of Directors
For Wisec Global Limited

Sd/-	**Sd/-**
Rakesh Rampal	**Afrin**
Whole Time Director and CFO	**Director**
DIN: 01537696	**DIN: 10689215**
Wisec Global Limited	**Date: 1st September, 2026**

Regd. Off.: Office No. 303, Plot No. 6, 3rd floor, Vardhman Arihant Chamber, Commercial Complex, Block KP, Pitampura, Delhi-110034
Place: Delhi
CIN: L71100DL1991PLC046609
E-Mail ID: wisecglobal@yahoo.com

ANNEXURE III

REPORT ON CORPORATE GOVERNANCE OF WISEC GLOBAL LIMITED

In accordance with Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations")**, the Report containing the details of Corporate Governance system is as follows:

1. Company's Philosophy on Code of Governance:

The Company has consistently strived to follow best practices in corporate governance. By adhering to established principles and guidelines, we aim to foster a culture of integrity and responsible management throughout the organization. This includes regular reviews and updates to our governance framework to ensure that it remains robust, relevant, and effective in protecting the interests of our stakeholders.

The Board of Directors, supported by various committees, continues to play a pivotal role in overseeing the Company's governance practices. The Company will continue to prioritize corporate governance as a fundamental aspect of its operations, striving for excellence in all areas of its business.

2. The Board of Directors:

I. Your Company believes that our Board needs an appropriate mix of Executive Directors and Independent Directors to maintain its independence and separate its functions of governance and management. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations")** mandate that for a Company with an Executive Chairperson on Board, at least one-half of the Board should be Independent Directors.

The Chairperson of the Board is a Non-Promoter Executive Director and one-half of the Directors on the Board are Independent Directors.

On 31st March 2026, our Board consists of Four members, out of which One is Executive; one is Non-Executive, Non- Independent and the remaining two are Independent Directors

The independent directors have confirmed that they meet the criteria of independence as required under the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations")**. The Board is of the opinion that the Independent Directors fulfill the conditions specified in Listing Regulations and are Independent of the Management.

No Independent Director is a director in more than seven listed companies.

No director is a director of more than 20 Companies or director of more than 10 public companies.

No director is a member in more than 10 committees of public limited companies nor acts as a chairperson of more than 5 committees across all listed entities in terms of Regulation 26(1) of Listing Regulations.

ii. **The Composition of the Board of Directors of the Company along with their categories and Board Meeting and Annual General Meeting attended during the year is as follows:**

S. No.	Name of the Director	Category of Directorship	Attendance Record Total Board Meeting held during FY 2025-26 = 8		Remuneration paid during the F.Y 2025-26 (Amount in Rs.)	Last AGM held on 30th September, 2025 Attended Yes/No
			Board Meetings entitled to attend	Board Meetings Attended		
1	Mr. Rakesh Rampal	Whole Time Director	8	8	NIL	Yes
2	Mr. Mithlesh Gupta	Non-Executive Independent Director	8	8	NIL	Yes
3	Ms. Afrin	Non-Executive Non-Independent Director	8	8	NIL	Yes
4	Ms. Aliya	Non-Executive Independent Director	8	8	NIL	Yes

Note: The Chairperson of the Board is elected through Election Process in every Board Meeting.

Composition of the Board and Directorship(s) held as on 31st March 2026

S. No.	Name of the Director	Number of Directorships in listed entities including this listed entity	Number of Directorships in Public companies	Number of committees positions held in other public companies* (including the Company)		Directorship in other listed entity (Category of Directorship)
				Membership/s	Chairmanship	
1	Mr. Rakesh Rampal **Designation**: Whole Time director **DIN**: 01537696	1	1	1	0	NA
2	Mr. Mithlesh Gupta **Designation**: Non-Executive Independent Director **DIN**: 10665124	2	-	2	1	Sharp Commercials Enterprises Limited Designation: Whole Time Director
3	Ms. Afrin **Designation**: Non-executive Non-Independent Director	1	-	0	1	NA

	DIN: 10689215					
4	Ms. Aliya **Designation**: Non-Executive Independent Director **DIN**: 10461493	2	-	3	0	Regal Enterprises Limited Designation: Non-Executive Independent Director

* Includes only Memberships/Chairmanships of Audit Committee and Stakeholders' Relationship Committee of Public Companies (Listed and Unlisted).

iii. The details of the Board Meetings held during the year and attendance there at are as follows:

S. No.	Date of the Board Meeting	Total No. of Directors Associated as on the date of meeting	No. of Directors who attended the meeting
1	6th May, 2025	4	4
2	8th May, 2025	4	4
3	22nd May, 2025	4	4
4	31st July, 2025	4	4
5	4th September, 2025	4	4
6	14th November, 2025	4	4
7	14th February, 2026	4	4
8	25th March, 2026	4	4

iv. The Board Meetings were held within a gap of 120 (One Hundred and Twenty Days) between two meetings.

v. Code of Conduct

The Code of Conduct for all the Directors and Senior Management Personnel, laid down by the Board. The Code of Conduct is applicable to all the Board Members and Senior Management Executives. The Code is circulated annually among all the Board members and Senior Management; the compliance is affirmed by them annually. A declaration signed by Mr. Rakesh Rampal, Whole-Time Director regarding affirmation of the compliance with the Code of Conduct by the Board members and senior management. The same is provided as **Annexure III (a)** to this report.

vi. Disclosure of Relationship between directors inter-se;

None of the Directors are related to each other.

vii. Number of shares and convertible instruments held by Non-Executive Directors;

The following Non-Executive Directors hold following shares in the Company.

S. No.	Name	Number of Shares
1	Mr. Mithlesh Gupta	NIL
2	Ms. Afrin	NIL
3	Ms. Aliya	NIL

Other than Equity Shares, there is no other class of security, issued by the Company.

viii. Web link for details of familiarization Programme imparted to independent directors.
https://wisecglobal.com/wp-content/uploads/2026/04/6.-POLICY-ON-FAMILIARIZATION-PROGRAMMES.pdf

ix. Skills/Experience/ Competence of the Board

The Board has members having skill/experience/ competence required for the business and affairs of the Company for it tofunction effectively. The Board has inter-alia the following attributes:

Nature of skill/ competence/ Experience	Mr. Rakesh Rampal	Mr. Mithlesh Gupta	Ms. Afrin	Ms. Aliya
Knowledge -understand the Company's business, policies, and culture (including its mission, vision, values, goals, current strategic plan, governance structure, major risks and threats and potential opportunities) and knowledge of the industry in which the Company operates	√	√	√	√
Strategic thinking and decision making	√	√	√	√
Financial Skills	√	√	√	√
Professional skills and knowledge to assist the ongoing aspects of the business	√	√	√	√

Changes in Key Managerial Personnel as on the date of this report:

- Mr. Devender Singh resigned from the position of Chief Financial Officer of the Company with effect from 8th May 2025. Due to his preoccupations, he was unable to devote time for the affairs of the Company. Further, in his resignation he has stated that there is no other material reason other than those mentioned above.

- Upon recommendation of the Nomination and Remuneration Committee, Mr. Rakesh Rampal (DIN: 01537696) was appointed as the Chief Financial Officer of the Company with effect from 25th March, 2026

3. **Audit Committee:**

i. The terms of reference of Audit Committee are stipulated by the Board of Directors, in accordance with the Regulation 18 of the Listing Regulations.

ii. The details of the Audit Committee Meetings during the year and attendance there at are as follows:

S. No.	Date of the Audit Committee Meeting	Total No. of Directors entitled to attend the meeting	No. of directors who attended the meeting
1.	06-05-2025	3	3
2.	22-05-2025	3	3
3.	31-07-2025	3	3
4.	04-09-2025	3	3
5.	14-11-2025	3	3
6.	14-02-2026	3	3
7.	25-03-2026	3	3

iii. The Composition of the Audit Committee and the details of the meeting attended by the Directors during the Financial year 2025-26 are given below:

Name of the Member	Category	No. of Meetings entitled to attend	No. of Meetings attended
Mr. Mithlesh Gupta	Non-Executive Independent Director – Member	7	7
Mr. Rakesh Rampal	Executive Director-Member	7	7
Ms. Aliya	Non-Executive - Independent Director-Member	7	7

4. **Nomination and Remuneration Committee:**

i. The terms of reference of the Nomination and Remuneration Committee are stipulated by the Board of Directors, in accordance Regulation 19 of the Listing Regulations.

ii. The details of the Nomination and Remuneration Committee Meeting during the year and attendance thereat are as follows:

S. No.	Date of Nomination and Remuneration Committee Meeting	Total No. of Directors	No. of directors who attended the meeting

1.	08-05-2025	3	3
2.	31-07-2025	3	3
3.	25-03-2026	3	3

iii. The Composition of Nomination and Remuneration Committee and the details of the meeting attended by the Directors during the Financial year 2025-26 are given below:

Name of the Member	Category	No. of Meetings entitled to attend	No. of Meetings attended
Ms. Aliya	Non-Executive Independent Director-Chairperson	3	3
Mr. Mithlesh Gupta	Non-Executive Independent Director-Member	3	3
Ms. Afrin	Non-Executive Non-Independent Director-Member	3	3

iv. Criteria of making payment to Non-Executive Directors

Non-Executive Independent Directors will be pay sitting fees for attending the Meetings of the Board and of Committees of which they may be members. They are eligible for commission within regulatory limits, as recommended by the Nomination & Remuneration Committee and approved by the Board and the Nomination & Remuneration Committee is of the opinion that the Director possesses requisite qualification for the practice of the profession.

iii. Details pertaining to the performance evaluation criteria for all the directors and payment of remuneration to all the directors is mentioned in the Nomination and Remuneration Policy which forms the part of this Annual Report.

5. <u>Stakeholders' Relationship Committee</u>

i. The details of the Stakeholders Relationship Committee during the financial year and attendance there at are as follows:

S. No.	Date of Shareholders' Relationship Committee Meeting	Total No. of Directors entitled to attend the meeting	No. of Directors who attended the meeting
1.	06-05-2025	3	3
2.	31-07-2025	3	3
3.	14-11-2025	3	3
4.	14-02-2026	3	3

The Composition of Stakeholders Relationship Committee and details of the meeting attended by Director/during the Financial year 2025-26 are as follows:

Name	Category	No. of Meetings entitled to attend	No. of Meeting/s attended
Ms. Afrin	Non-Executive Non-Independent Director – Chairperson	4	4
Mr. Mithlesh Gupta	Non-Executive Independent- Director – Member	4	4
Ms. Aliya	Non-Executive Independent Director – Member	4	4

ii. **Number of shareholders' complaints received so far**

During the year, no complaint was received.

iii. **Number of complaints not solved to the satisfaction of shareholders:**

Not Applicable

iv. **Number of pending complaints:**

Not Applicable

6. **Subsidiary Companies' Monitoring Framework:**

Not Applicable

7. **General Body Meetings:**

Location and time, where last three AGMs held:-.

Date	Location	Time	Special Resolution Passed

30/09/2025	At Registered Office of the Company situated at Office No. 303, Plot no. 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave-110034	11:00 A.M.	Yes, Special Resolution was passed: I. Adoption of new set of Memorandum of Association of Company pursuant to the Companies Act, 2013. II. Alteration in the Main Objects Clause of the Memorandum of Association of the Company. III. Adoption of new set of Articles of Association of the Company pursuant to the Companies Act, 2013. IV. Re-appointment of Mr. Rakesh Rampal (DIN: 01537696) as Whole Time Director of the Company V. To consider and approve borrowing limits of the Company VI. To issue secured/unsecured, listed/unlisted redeemable non - convertible debentures on private placement basis.
06/09/2024	At Registered Office of the Company situated at 2nd Floor, NH-II, C- Block, Naraiana Vihar, New Delhi 110028	12:00 Noon	Yes, Special Resolution was passed: I. To appoint Ms. Aliya (DIN: 10461493) as Non-Executive Independent Director of the Company II. To appoint Mr. Mithlesh Gupta (DIN: 10665124) as Non-executive Independent Director of the Company III. To alter object clause of Memorandum of Association of the Company
30/09/2023	At Registered Office of the Company situated at 2nd Floor, NH-II, C- Block, Naraiana Vihar, NewDelhi-110028	03:00 P.M.	Yes, Special Resolution was passed: I. To Adopt a New Set of Memorandum of Association (MOA)/ Article of Association of the Company. II. Authorization under Section 186 of the Companies Act, 2013 III. Authorisation under Section 180 of the Companies Act, 2013

Postal Ballot: -

During the financial year, No Postal Ballot was conducted

8. **Means of communication:**

Quarterly Results

The quarterly results for financial year 2025-26, published in the Performa prescribed by SEBI under Listing Regulations are approved and taken on record by the Board of Directors. The approved results are forthwith uploaded on the BSE Listing Center.

Newspapers

The quarterly results for financial year 2025-26 are normally published in Financial Express (English) and Jansatta (Hindi). The results are also posted on the BSE websitehttps://www.bseindia.com

9. **General Shareholder Information:**

i. **AGM: Date, Time and Venue**

The 35th Annual General Meeting of the Company is scheduled to be held on Wednesday, 30th September, 2026 at 09:00 A.M. at the Registered Office of the Company.

ii. **Financial Year**

The Financial Year of the Company ended on March 31, 2026.

iv. **Listing on Stock Exchanges**

The Company's shares remain listed on the following Stock Exchange in India:

- BSE Limited, 25th Floor, P J Towers Dalal Street, Mumbai, Maharashtra- 400001.

v. **Stock Code:**

i. BSE Limited	511642
ii. International Securities Identification Number (ISIN) of Equity Shares	INE638C01015

vi. **Market Price Data: High Low during each month in last financial year**

Trading in securities of Companies were suspended during the financial year 2025-26, however, no trading was carried out during the financial year, thus no data is available in respect of market price.

vii. Registrar and Transfer Agents

Name and Address	Alankit Assignments Limited Add: 2E/21, Jhandewalan Extention, New Delhi-110055
Telephone	011 – 42541234 011 – 23552001
E-mail Id	info@alankit.com rta@alankit.com

viii. Share Transfer System

Securities lodged for transfer at the Registrar's address are normally processed within 15 days from the date of lodgment, If the documents are clear in all respects.

ix. Distribution of shareholding as on 31st March, 2026

Share holding	Number of Shareholders	% to Total Numbers	No. of Shares	% to Total Amount
Up To 500	3689	84.07	421256	3.90
501 To 1000	347	7.91	271717	2.52
1001 To 2000	120	2.73	186225	1.72
2001 To 3000	39	0.89	99526	0.92
3001 To 4000	22	0.50	77806	0.72
4001 To 5000	30	0.68	144890	1.34
5001 To 10000	52	1.19	393316	3.64
10001 and Above	89	2.03	9205364	85.23
Total	4388	100.0	10800100	100.00

x. Dematerialization of shares and liquidity

Total 10800100 shares of Company constituting 40.92% of the total share capital of the Company, are in dematerialized form out of which 26.39% of shares are dematerialized with the NSDL and 14.53% of shares are dematerialized with the CDSL.

xi. GDRs/ ADRs/Warrants or any Convertible instruments

The Company has not issued GDRs/ADRs/Warrants or any Convertible instruments during the year.

xii. **Plant Locations**

Not Applicable

xiii. **Address for Correspondence**

10. **Office Number 303, Plot Number 6, 3rd Floor,**
Vardhman Arihant Chamber, Commercial Complex,
Block -KP, Pitampura, Delhi-110034Disclosures:

Related Party Transactions

During the year ended on 31st March, 2026 there was no materially significant related party transaction/s that may have potential conflict with the interests of company at large.

Web link for policy determining the 'Material Subsidiaries'

The policy determining the material subsidiaries as approved is available on the website of the Company at web link https://wisecglobal.com/stakeholders-information/

Weblink for Policy on dealing with related party transactions and Policy on materiality of Related Party Transactions and on dealing with Related Party Transactions

The policy on materiality of related party transactions and dealing with related party transactions as approved by the Board is available on the website of the Company at web link https://wisecglobal.com/stakeholders-information/

Statutory Compliances, Penalties and structures

The company had received SOP penalties of Rs. 43,54,794/- from BSE (Bombay Stock Exchange) for Non-Compliance with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on 23rd August, 2023. The company had filed an application for waiver of the fine imposed. During the financial year 2024-25, the application for waiver was rejected by the Stock Exchange. The company has filed review application against rejection of the SOP waiver which is pending with the Stock Exchange. After which partial waiver was granted to the Company from Stock Exchange for amount of Rs. 13,87,501/- on 28th Day of April, 2026

Details of Establishment of Vigil Mechanism

The Company has adopted a Whistle Blower Policy to provide a mechanism where by the employees are given a direct access to the Chairperson of Board and the Audit Committee to report about the unethical behavior, fraud and violation of Company's Code of Conduct and to provide sufficient provisions for the protection against the victimization of employees who avail such mechanism and it is affirmed that no personnel has been denied access to the Audit Committee.

Details of compliance with mandatory requirements and adoption of the non-mandatory requirements of this regulation

As per Regulation 6(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations,

2015, a listed entity shall appoint a qualified Company Secretary as Compliance Officer. During the year 2026-26, the Company failed to appoint a qualified Company Secretary as Compliance Officer.
The company has complied with the other mandatory requirements of the SEBI Listing Regulations.

Disclosure of commodity price risks and commodity hedging activities

Not Applicable

Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32(7A).

Not Applicable

Non-acceptance of any recommendation of any committee of the board by the Board of Directors, which is mandatorily required during the financial year.

Not Applicable

11. <u>Certificate from Company Secretary in Practice</u>

The certificate Required under Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from a Company Secretary in Practice that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors by the Board/ Ministry of Corporate Affairs or any such statutory authority has been received and was placed before the Board. The same is provided as **Annexure III(b)** to this report.

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

a. Number of complaints filed during the financial year: NIL
b. Number of complaints disposed of during the financial year: NIL
c. Number of complaints pending as on end of the financial year: NIL

13. Non-compliance of any requirement of corporate governance report of sub-paras (2) to (10) of Para C of Schedule V

Not Applicable

14. The extent to which the discretionary requirements as specified in Part E of Schedule II have been adopted.

The discretionary requirements as specified in Part E of Schedule II have not been adopted.

15. The disclosures of the compliance with corporate governance requirements specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46

The Company has complied with the corporate governance requirements specified in Regulation

17 to 27 and clauses (b) to (i) of sub-regulation (2) of SEBI Listing Regulations.

16. The Certificate of Compliance as stipulated under Regulation34(3) read with Schedule V of the SEBI Listing Regulations is obtained from M/s Devender Singh and Associates, Practicing Company Secretary. (ies) The same is provided as **Annexure III(c)** to this report.

By Order of Board of Directors
For Wisec Global Limited

Sd/-	**Sd/-**
Rakesh Rampal	**Afrin**
Whole Time Director and CFO	**Director**
DIN:01537696	**DIN: 10689215**

Date: 01st September, 2026
Place: Delhi

Annexure-III(a)

Compliance with Code of Business Conduct and Ethics

To
The Board of Directors
Wisec Global Limited

This is to certify that, as provided under Regulation 34 (3) Schedule -V (D) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board Members and the Senior Management Personnel have affirmed compliance with the Code of Conduct of Board of Directors and Senior management for the year ended 31st March, 2026.

For Wisec Global Limited

Sd/-
Rakesh Rampal
Whole Time Director & CFO
DIN: 01537696

Date: 01st September, 2026
Place: Delhi

Annexure-III(b)

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

To
The Members,
Wisec Global Limited
Office No 303, Plot no. 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, North West Delhi, Delhi- 110034

I have examined the records, forms, returns and disclosures received from the Directors of **WISEC GLOBAL LIMITED** having CIN: L71100DL1991PLC046609 and Registered Office at Office No 303, Plot no. 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, North West Delhi-110034 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

S. NO.	NAME OF THE DIRECTOR	DIN	DATE OF APPOINTMENT IN THE COMPANY
1.	MR. RAKESH RAMPAL	01537696	01/01/1999
2.	MS. ALIYA	10461493	30/03/2024
3.	MS. AFRIN	10689215	29/06/2024
4.	MR. MITHLESH GUPTA	10665124	12/06/2024

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Devender Singh & Associates
(Company Secretaries)

Sd/-
Devender Singh
Membership: A76094
COP: 28056

UDIN: A076094H001334780
P.R. Certificate No: 6970/2025
Date: 01st September, 2026

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

OVERVIEW:

This report is an integral part of the Board's Report and covers management perspective on economic environment, industrial scenario, business performance, opportunities, threats, risks & concern, internal control etc. during the Financial Year 2025-26. This should be read in conjunction with the Company's Financial Statements, the schedules and notes thereto and other information included elsewhere in the Annual Report.

The Company has prompted a thorough evaluation of our business operations, market opportunities, and strategic direction. After careful consideration, the management has proposed a change in the main object clause of the Company.

The Company remains committed to creating value for its stakeholders. The proposed change in the main object clause is a proactive measure to adapt to market conditions, leverage new opportunities, and drive sustainable growth. We will continue to engage with our stakeholders, keeping them informed of our strategic initiatives and progress.

In conclusion, the decision to change the main object clause reflects our commitment to realigning our business focus, driving innovation, and achieving long-term growth. The management is confident that this strategic shift will position the Company for future success and enhanced shareholder value.

INDUSTRY STRUCTURE AND DEVELOPMENTS

The world advertising industry is characterized by a large number of small and medium-sized advertising agencies that operate primarily in one country, and by a small number of very large advertising agencies with operations in many countries. These agencies have developed extensive networks of offices throughout the world in order to coordinate the advertising process in all the countries where their clients do business. These networks often include both wholly-owned subsidiaries and formal relationships with local advertising agencies to establish a presence in new markets, particularly in emerging markets. Strengthening the Indian consulting industry requires a focus on innovation, talent development, service quality enhancement, and skills improvement. These efforts will be crucial for Indian firms to compete effectively and sustain growth in the evolving global consulting market.

In an effort to establish greater control over their advertising, many major advertisers are consolidating all their advertising with one agency. For some major advertisers such as IBM and Citibank, this represents annual advertising expenditures in excess of $500 million worldwide (Grein and Ducoffe 1998). As a consequence, advertising agencies that do not have a global network are at a serious disadvantage when competing for new advertising accounts or attempting to retain existing ones that are expanding globally.

The majority of these large advertising agencies are headquartered in the US. Of the 10 largest advertising agency groups, six are headquartered in the US, two in France, and one each in Japan and the UK. The largest agency group, WPP, is a British agency holding company made up of three large US-based agencies. With the exception of Dentsu, the Japanese agency, most other agency networks generate the majority of their revenues outside their home country. The second largest agency group, Omnicom, places over $45 billion of advertising for its clients around the world and derives half its revenue from outside the US. Omnicom has 891 offices in over 85 countries and employs 35,600 persons worldwide (57 percent work outside the US). US-based advertising agencies and their subsidiaries are responsible for most of the advertising throughout the world. Consolidation and concentration are major trends. The three large agency groups (WPP, Omnicom, and Interpublic) have grown through aggressive acquisitions and now account for 39 percent of the world's advertising expenditures (Advertising Age 2001). Of the approximately $60 billion in advertising placed by the top 25 agency networks in Europe during 1995, 89 percent of the total was placed by subsidiaries of US-based agencies. This general pattern holds in most parts of the world that do not have restrictions on foreign ownership. The major exception is Asia, where the three major Japanese agencies account for 62 percent of the advertising placed by the top 25 agency networks.

As the advertising industry has become increasingly globalized, there has been increased research attention given to the role of culture in advertising. Progress in understanding this role has been made on a number of fronts.

Source: https://www.sciencedirect.com/topics/social-sciences/advertising-industry

ECONOMIC ENVIRONMENT:

The advertisement sector in India has been digitally disrupted in the previous decade as the number of individuals utilising smartphones and internet services has increased dramatically. This resulted in the rise of a number of consumer internet models and industries with enormous potential for digital advertising. Digital advertising is anticipated to expand at a modest rate of 8–10% in the fiscal year 2022-23. However, as economic tailwinds kick up in 2023-24, the digital ad expenditure is predicted to more than double to US$ 21 billion by 2027-28. Global internet advertising market growth declined from 30.8% in 2021 to 8.1% in 2022, resulting in a total market value of US$ 484 billion for the year. In contrast, India's internet advertising market expanded 35.3%, from US$ 3.3 billion in 2021 to US$ 4.4 billion in 2022, making it one of the fastest growing in the world. The internet advertising market in India is predicted to develop at a CAGR of 12.3%, with total revenue reaching US$ 7.9 billion by 2027.

Source: https://www.ibef.org/blogs/digital-advertising-in-india

OPPORTUNITIES:

The management is looking for opportunities in various upcoming sectors:

Green Energy: To explore business opportunity to provide advertisement services in renewable energy projects (Solar, battery storage, EVs). The opportunity areas would include EV Charging Infrastructure consultancy and solar panel installation and advisory

Information Technology Services: To explore business opportunity to provide information technology services, system integration services and technology consultancy for business automation

THREATS:

The Company has not experienced revenue generation for several consecutive years. This has necessitated a reassessment of our business focus and operational priorities. The advertisement

Industry has undergone significant changes, with increased competition and evolving technology landscapes. Our current business model and offerings have not aligned with these changes, impacting our ability to generate revenue.

FINANCIAL PERFORMANCE:

The Financial Statements for the year ended 31st March, 2026, have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

For the financial year ended 31st March, 2026, revenue at as level stood at 3,29,616.

OUTLOOK:

With India's growing emphasis on digital transformation, renewable energy, and startups ecosystem, the company can grow if the focus is on specialization, meeting client expectations, improving service quality, enhance consulting skills and focusing on niche areas. Specifically, the focus needs to be on appropriate fiscal and monetary policies, improving educational outcomes, ensuring the economy is resilient to future economic shocks, while also ensuring inflow of investments to support green transitions.

RISK & CONCERNS:

Disruptive technology, the rise of new business models, and the pressures exerted by intense global competition are transforming the marketplace. One of the major challenge is the emerging technologies behind automation and artificial intelligence (AI). Turbulent times generate tremendous change, and this is precisely the reality that management consulting firms are facing today. To adapt to rising marketplace pressures, to get ahead and stay there However, CRISIL said, healthy growth in cost-optimization deals, along with strong digital solutions, cloud, and automation capabilities, and a wide range of offerings will support the demand scenario.

INTERNAL CONTROL SYSTEM AND ITS ADEQUACY:

In keeping with the size and nature of its business and complexity of its operations, commensurate internal control procedures are implemented by the Company. The guidelines are set by the Audit Committee Members and Board of Directors who are responsible for the internal control system. They carry out periodic reviews of the internal audit plan, verify the adequacy of the control system, marks its audit observations, and monitors the sustainability of the remedial measures.

Observations made in internal audit reports on business processes, systems, procedures and internal controls and implementation status of recommended remedial measures by the Internal Auditors, are presented half yearly to the Audit Committee.

The Company's internal control system is designed to ensure management efficiency, measurability and verifiability, reliability of accounting and management information, compliance with all applicable laws and regulations, and the protection of the Company's assets. This is to timely identify and manage the Company's operational, compliance-related, economic and financial risks.

RESEARCH & DEVELOPMENT:

During the financial year 2025-26, the Company did not allocate any funds towards Research and Development (R&D). This decision was influenced by several strategic considerations, including a focus on optimizing current product lines, improving operational efficiencies, and managing financial resources prudently in response to market conditions. In conclusion, while FY 2025-26 saw a temporary pause in R&D spending, the Company is dedicated to resuming and intensifying its R&D efforts to ensure continued innovation and market leadership in the future.

While there were no expenditures on R&D in FY 2025-26, the Company remains committed to innovation and technological advancement. Plans are in place to resume and potentially increase R&D activities in the coming financial years. The Company is actively exploring partnerships, collaborations, and strategic initiatives to enhance its R&D capabilities and ensure sustained growth and competitiveness.

HUMAN RESOURCES DEVELOPMENT:

Human Resource is Company's greatest asset and your Company believe that in the roadmap for building the future, employee involvement is crucial to be continually creative and drive organizational excellence. The organizational excellence depends on the quality of people employed. Therefore, your Company focus on the culture of recognition, innovation in technology, engagement of right people for the right job and process improvements. Your company's ethics, principles and ideals have fostered a positive work culture among the employees across all its plants and offices.

The employees are treated with respect and dignity at all times and senior management is easily accessible for counseling and redressal of grievances.

KEY FINANCIAL RATIOS:

The Key Financial Ratios for FY 2025-26 and FY 2024-25, along with explanation for significant changes (change of 25% or more) are as follows:

Particulars	**FY 2025-26**	**FY 2024-25**	**% Change**
Debtors Turnover	Nil	Nil	-
Inventory Turnover	13.40	Nil	100%
Interest Coverage Ratio	2.43	3.84	36.71%
Current Ratio	0.38	0.21	81%
Debt Equity Ratio	-1.53	-2.73	156.04%

Operating Profit Margin	Nil	Nil	-
Net Profit Margin	Nil	Nil	-
Return on Net Worth	47.32%	116.5%	6918%

CAUTIONARY STATEMENT:

Statements in the Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations may be "forward looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include, among others, downtrend in the industry, economic conditions affecting demand/supply and price conditions in the domestic market in which the Company operates, changes in political and economic environment in India, changes in the Government regulations, tax laws and other statutes, litigations and incidental factors.

For and on Behalf of the Board of Directors
For Wisec Global Limited

	Sd/-	**Sd/-**
Date: 01st September, 2026	**Rakesh Rampal**	**Afrin**
Place: Delhi	**Whole Time Director & CFO**	**Director**
	DIN: 01537696	**DIN: 10689215**

Regd. Off.: Office Number 303, Plot no. 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Delhi-110034
CIN: L71100DL1991PLC046609
Email ID: wisecglobal@yahoo.com

Annexure- IV

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

To
The Members,
Office No. 303, Plot No. 6, 3rd Floor,
Vardhman Arihant Chamber, Commercial
Complex, Block-KP, Pitampura, Maurya
Enclave, North West Delhi, Delhi-110034

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Wisec Global Limited, a Company incorporated under the provisions of the Companies Act, 1956 and having its registered office at Office No. 303, Plot No.6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, North West Delhi - 110034 (hereinafter referred to as the ***'Company'***) for the period commencing from 1st April, 2025 till 31st March, 2026 (hereinafter referred to as the ***'Audit Period'***). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinions thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and available on MCA portal and also the information provided by the Company, its officers, agents and authorised representatives by way of Management Representation during the conduct of Secretarial Audit 2025-26, We hereby report that in our opinion, the Company has, during the audit period covering the Financial Year ended on 31st March, 2026 have complied with the statutory provisions as listed hereunder and also that the Company have proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

- **(i)** The Companies Act, 2013 (the Act) and the rules made thereunder;
- **(ii)** The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- **(iii)** The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- **(iv)** Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (to the extant applicable)
- **(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; (to the extant applicable)
  - **(b)** The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (to the extant applicable)
  - **(c)** The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time; (to the extant applicable)
  - **(d)** The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; Not Applicable

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

(i) The mandatory Secretarial Standards issued by The Institute of Company Secretaries of India with respect to Board Meetings and General Meetings.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, and Standards etc. as mentioned above, ***except the following:***

(i) *The Company did not appoint the Company Secretary as the Compliance Officer of the Company during Financial Year 2025-26.*

(ii) *The shareholding of the promoters are not held in demat form as required under regulation 31(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;*

I further report that

The Board of Directors of the Company has been duly constituted with proper balance of Executive, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with provisions of the Act.

All meetings of the Board of Directors and Committees Meetings were called with adequate notice/ shorter notice, agenda and detailed notes on agenda were sent along with the notice/ such later date in compliance with the provisions of the law, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We 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 the applicable laws, rules, regulations and guidelines.

We further report that the compliance by the company of the direct and indirect tax laws has not been reviewed during this audit as the same had been subject to review by the statutory financial audit and other designated professionals.

We further report that during the audit period the Company had no specific events/actions that have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

For Shailendra Roy & Associates
(Company Secretaries)

Sd/-
Shailendra Kumar Roy
ACS No.:25823
C.P. No.: 11738
UDIN: A025823H000616094
PR Certificate No.- 3605/2023
Place: New Delhi
Dated: 12th June, 2026

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

To
The Members,
Wisec Global Limited
Office No. 303, Plot No. 6, 3rd Floor,
Vardhman Arihant Chamber, Commercial
Complex, Block-KP, Pitampura, Maurya
Enclave, North West Delhi, Delhi-110034

My report of the even date is to be read along with this letter

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

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

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

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on the random test basis.

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

For Shailendra Roy & Associates
(Company Secretaries)

Sd/-
Shailendra Kumar Roy
ACS No.:25823
C.P. No.: 11738
UDIN: A025823H000616094

Place: New Delhi
Dated: 12th June, 2026

INDEPENDENT AUDITORS' REPORT

To
The Members of **WISEC GLOBAL LIMITED**

Opinion

We have audited the accompanying standalone financial statements of **Wisec Global Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2026** the Statement of Profit and Loss, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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, as amended ('the Act') in the manner so required and give a true and fair view in conformity with the the Indian Accounting Standards (IND-AS,) of the state of affairs of the Company as at 31st March 2026, its profit, and its cash flows and the changes in equity for the year ended on that date.

Basis of opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We draw the attention to the matters described in 'Basis for Opinion' paragraph of the Audit Report on the Financial Statement audited by us.

Key Audit Matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. No matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

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

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

Management's Responsibility for the standalone Financial Statements

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

In preparing the 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.

Auditor’s responsibilities for the audit of the standalone Financial Statements

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 (“the Order”) issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the **Annexure 1** a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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, the Cash Flow Statement and Statement of changes in Equity dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (IND-AS) specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2015, as amended;

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

f) 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 2**" to this report;

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

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

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

   (iii) There has not been an occasion, in which the company, during the year under report, to transfer any sum to the Investor Education and Protection Fund. Hence, the question of delay in transferring such sum does not arise.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972AAJERX2498

Place: New Delhi
Date: 22/05/2026

Annexure 1 referred to in paragraph (1) under the heading "Report on Other Legal and Regulatory Requirements" of our Report of even date

i In respect of the Company's fixed assets:

a) As per the information made available to us the Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

b) As per the information and explanations made available to us the Company has program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c) According to the information and explanations given by the management, the Company has not acquired any immovable property during the year under audit; no comments under the sub-clause are required.

d) The Company has maintained proper records showing full particulars of Intangible assets

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

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 revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

g) 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) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account? The Clause is not applicable to the Company hence no reporting is required.

b) Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details. The Clause is not applicable to the Company hence no reporting is required.

iii According to the information and explanations given to us, the Company has not granted unsecured loans to or from companies, firms, Limited Liability Partnerships or other parties, covered in the register maintained under section 189 of the Companies Act, 2013, in respect of which :

(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.

(c) There is no overdue amount remaining outstanding as at the year-end.

iv In our opinion and according to the information and explanations given to us, the company has not entered into any transaction which is covered under the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

v The Company has not accepted any deposits during the year within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

vi The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.

vii According to the information and explanations given to us, in respect of statutory dues :

a The company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.

b There were no undisputed amounts payable in respect of Income Tax, Goods and Service Tax, and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

viii The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(viii) of the Order is not applicable to the Company.

ix The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.

x To the best of our knowledge and according to the information and explanations given to us and, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi According to the information and explanations given by the management, the provisions of Section 197 read with Schedule V of the Companies Act, 2013 are not applicable to the Company during the financial year 2025-26.

xii The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.

xiii In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv 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.

xv In our opinion and according to the information and explanations given to us, during the year 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 The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

xvii 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 the date 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.

Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act. The Clause is not applicable to the Company so no reporting is required.

Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act. The Clause is not applicable to the Company so no reporting is required.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972AAJERX2498

Place: New Delhi
Date: 22/05/2026

Annexure 2 referred to in paragraph 2(f) under the heading 'Report on other legal and regulatory requirements' of our report of even date

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

We have audited the internal financial controls over financial reporting of **Wisec Global Limited** ("the Company") as of 31st March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. 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 the 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 ('the Act').

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Financial Statement 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 as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting with reference to these standalone Financial Statement

A company's internal financial control over financial reporting with reference to these standalone Financial Statement 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 with reference to these standalone Financial Statement 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 with reference to these standalone Financial Statement

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Financial Statement, 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 with reference to these standalone Financial Statement 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 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For MKRJ & Co.
Chartered Accountants
Firm Registration No.: 030311N

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972AAJERX2498

Place: New Delhi
Date: 22/05/2026

WISEC GLOBAL LIMITED
CIN :L71100DL1991PLC046609
Reg. Off: Office No 303, Plot No 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, New Delhi-110034

Email ID: wisecglobal.yahoo.com, Website: www.wisecglobal.com

BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. In '000)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I.	ASSETS			
(1)	Non - current assets			
	(a) Property,Plant and Equipment	2	54	35
	(b) Intangible assets	3	-	-
	(c) Capital Work In Progress	4	-	-
	(d) Financial assets			
	(i) Investments	5		
	(ii) Others	6	15	15
	(e) Deferred tax assets (net)	7	-	-
	(f) Other non - current assets	8	2,800	3,550
(2)	Current assets			
	(a) Inventories	9	47	-
	(b) Financial assets			
	(i) Investments			
	(ii) Trade receivables	10	41	-
	(iii) Cash and cash equivalents	11	317	228
	(iv) Bank balances other than cash and cash equivalents	12	-	-
	(v) Others	13	-	-
	(c) Other current assets	14	-	-
	Total Assets		**3,275**	**3,828**
II.	EQUITY AND LIABILITIES			
(1)	Equity			
	(a) Equity Share capital	15	1,16,501	116501
	(b) Other equity	16	- 1,20,687	-118706
			- 4,186	-2205
	Liabilities			
(2)	Non - current liabilities			
	(a) Financial liabilities	17	6,384	4,970
	(i) Long Term Borrowings			
	(ii) Lease Liabilities			
	(iii) Other Financial Liabilities			
	(b) Deferred Tax Liability (net)		-	-
(3)	Current liabilities			
	(a) Financial liabilities			
	(i) Short Term Borrowings	18	-	
	(ii) Trade payables	19	984	814
	a)Total outstanding dues of micro enterprises and small enterprises			
	b)Total outstanding dues of creditors others than micro enterprises and small enterprises			
	(iii) Other financial liabilities	20	-	-
	(b) Provisions	21	-	-
	(c) Other current liabilities	22	92	249
	Total Equity and Liabilities		**3275**	**3828**
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 39 are an integral part of the financial statement.			

As per our report of even date attached.

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972AAJERX2498
Place: New Delhi
Dated: 22.05.2026

For and on behalf of the Board of Directors
Wisec Global Limited

Sd/-	**Sd/-**
Rakesh Rampal	**Afrin**
Whole-Time Director	**Director**
DIN - 01537696	**DIN - 10689215**

WISEC GLOBAL LIMITED
CIN :L71100DL1991PLC046609
Reg. Off. Office No 303, Plot No 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, New Delhi-110034
Email ID: wisecglobal.yahoo.com, Website: www.wisecglobal.com
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. In '000)

	Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
I.	Revenue from operations	23	330	-
II.	Other income	24	0	-
III.	**Total Income (I+II)**		**330**	**-**
IV.	**Expenses:**			
	Cost of materials consumed			-
	Purchase of Traded Goods	25	362	-
	Changes in inventories of finished goods, by-products and work in progress	26	- 47	-
	Employee benefits expense	27	53	80
	Finance costs	28	815	531
	Depreciation and amortization expense	2	17	20
	Other expenses	29	1,110	1,938
	Total expenses (IV)		2,310	**2,569**
V.	**Profit before tax (III-IV)**		**- 1,981**	**-2569**
VI.	**Tax expense :**			
	Current tax			-
	Deferred tax			-
	Income tax relating to earlier years			-
			-	-
VII.	**Profit for the year**		**- 1,981**	**-2569**
VIII	**Other comprehensive income**			
	(i) Items that will not be reclassified to profit or loss Remeasurement of the net defined benefit liability/asset		-	**-**
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	**-**
	Total other comprehensive income, net of tax			
IX.	**Total comprehensive income for the year**			
X.	**Earnings per equity share (Nominal value per share Rs. /-)**			
	- Basic (Rs.)		**-0.17**	**-0.22**
	- Diluted (Rs.)		**-0.17**	**-0.22**
	Number of shares used in computing earning per share			
	- Basic (Nos.)		**1,16,50,100**	**1,16,50,100**
	- Diluted (Nos.)		**1,16,50,100**	**1,16,50,100**
	Significant accounting policies and estimates	1		
	The accompanying notes 1 to 39 are an integral part of the financial statement.			

As per our report of even date attached.

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

For and on behalf of the Board of Directors
Wisec Global Limited

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972AAJERX2498
Place: New Delhi
Dated: 22.05.2026

Sd/-
Rakesh Rampal
Whole-Time Director
DIN - 01537696

Sd/-
Afrin
Director
DIN - 10689215

WISEC GLOBAL LIMITED

CIN :L71100DL1991PLC046609

Reg. Off. Office No 303, Plot No 6, 3rd Floor, Vardhman Arihant Chamber, Commercial Complex, Block-KP, Pitampura, Maurya Enclave, New Delhi-110034

Email ID: wisecglobal.yahoo.com, Website: www.wisecglobal.com

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. In '000)

PARTICULARS	Figures for the current reporting period from 01.04.2025 to 31.03.2026	Figures for the previous reporting period from 01.04.2024 to 31.03.2025
A. Cash flow from operating activities		
Loss before extraordinary items and tax	- 1,981	-2569
Adjustments for:		
Depreciation and amortization	17	-
Finance costs	815	-
Interest income	-	-
Gain on sale of investment	-	-
Provision for Investments	-	-
Long Term Borrowings (FDRs/Bonds) written back		-
Operating profit / (loss) before working capital changes	- 1,148	-2569
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-47	
Trade receivables	-41	-
Short-term loans and advances		-
Long-term loans and advances		-
Other Current Assets	-66	517
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payables	170	163
Other Current Liabilities	-156	-323
Other Non Current Liabilities		-
Short-term Provisions		-
Cash generated from operations	-1289	-2212
Net income tax (paid) / refunds		
Net cash flow from / (used in) operating activities (A)	**-1289**	**-2212**
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	-36	-3127
Interest Income		
Non current Investments		600
Net cash flow from / (used in) investing activities (B)	**-36**	**-2527**
C. Cash flow from financing activities		
Repayment of long-term borrowings	-41	-30
Finance Cost		-
Proceeds from Long Term Borrowings	1455	4,970
Increase in Share Capital		-
Security Premium on issue of shares		-
Net cash flow from / (used in) financing activities (C)	**1,415**	**4,940**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**89**	201
Cash and cash equivalents at the beginning of the year	**228**	27
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		-
Cash and cash equivalents at the end of the year*	**317**	**228**
*Represented by :		
(a) Cash in hand	10	152
(b) Cheques, drafts in hand		-
(c) Balances with banks	308	76
(d) Others-Fixed Deposits against margin		-
	317	228

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

(ii) These earmarked account balances with banks can be utilized only for the specific identified purposes.

Significant Accounting Policies and Notes to Accounts

The Schedules referred to above form an integral part of the financial statements

As per our report of even date attached

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

For and on behalf of the Board of Directors
Wisec Global Limited

Sd/-
Rakesh Rampal
Whole-Time Director
DIN:01537696

Sd/-
Afrin
Director
DIN:10689215

Sd/-
Mukesh Kumar Jain
Partner
Membership No. 073972
UDIN: 26073972AAJERX2498
Place: New Delhi
Dated: 22.05.2026

WISEC GLOBAL LIMITED

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026

(a) Equity Share capital

(Rs. In '000)

	Balance at the beginning of the year	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the reporting year	Changes in equity share capital during the year	Balance at the end of the year
For the year ended 31st March, 2024	1,16,501	-	-	-	1,16,501
For the year ended 31st March, 2025	1,16,501	-	-	-	1,16,501
For the year ended 31st March, 2025	1,16,501	-	-	-	1,16,501

(b) Other Equity **(Rs. In '000)**

	Reserves and Surplus					Items of Other Comprehensive Income	
	General Reserve	**Retained Earnings**	**Capital Reserves**	**Capital Redemption Reserves**	**Security Premium Reserves**	**Re- measurement of defined benefit plan**	**Total**
Balance as at 1st April, 2022	-258957	-893	9150	0	164094	-	(86,606)
Changes in accounting policy or prior period errors	0	0	0	0		-	-
Restated balance as on 01.04.2022	**-258957**	**-893**	**9150**	**0**	**164094**	**-**	**-86606**
Profit for the year		-941				-	-941
Other Comprehensive Income (net of tax)	-					-	-
Total Comprehensive Income for the year	-	-				-	-
Transfer from retained earnings	-	-				-	-
Transfer to general reserve	-	-				-	-
Final Dividend	-	-				-	-
Dividend distribution tax	-	-				-	-
Balance as at 31st March, 2023	**-258957.00**	**-1834.00**	**9150.00**	**-**	**164094**	**-**	**-87547**
Balance as at 1st April, 2023	-258957.00	-1834	9150	-	164094	-	-87547
Changes in accounting policy or prior period errors	-	-				-	-
Restated balance as on 01.04.2023	**-258957.00**	**-1834**	**9150**	**-**	**164094**	**-**	**-87547**
Profit for the year	-	-28591				-	-28591
Other Comprehensive Income (net of tax)	-					-	-
Total Comprehensive Income for the year	-	-				-	-
Transfer from retained earnings	-	-				-	-
Transfer to general reserve	-	-				-	-
Final Dividend	-	-				-	-
Dividend distribution tax	-	-				-	-
Balance as at 31st March, 2024	**-258957.00**	**-30425**	**9,150**	**-**	**1,64,094**	**-**	**-116138**
Restated balance as on 01.04.2024	**-258957.00**	**-30425**	**9,150**		**1,64,094**		**-116138**
Profit for the year	-	-2569				-	-2569
Other Comprehensive Income (net of tax)	-					-	-
Total Comprehensive Income for the year	-	-				-	-
Transfer from retained earnings	-	-				-	-
Transfer to general reserve	-	-				-	-
Final Dividend	-	-				-	-
Dividend distribution tax	-	-				-	-
Balance as at 31st March, 2025	**-258957.00**	**-32994.15**	**9150.00**	**-**	**164094**	**-**	**-118707**
Restated balance as on 01.04.2025	**-258957.00**	**-32994**	**9,150**		**1,64,094**		**-118707**
Profit for the year	-	-1981				-	-1981

Company Overview

WISEC GLOBAL Limited (the company) is a Public limited company (CIN:L71100DL1991PLC046609) incorporated under the provisions of the Comapnies Act, 1956 with the Registrar of companies,. Its registered office is situated at 2nd Floor NH-II C- Block, Naraiana Vihar, New Delhi, New Delhi, Delhi,

Note - 1. Significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

The members of the company have passed a resolution for approval for initiating the Pre Packed Insolvency Resolution Process (PPIRP) at EGM held on **21th March 2025** , however the BOD have not filed the application before the Adjudicating Authority

1.2 Basis of preparation

• Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended March 31, 2016 were prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act.

• Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

• certain financial assets and liabilities which have been measured at fair value;

• assets held for sale — measured at lower of carrying value or fair value less cost to sell; and

• defined benefit plans — plan assets measured at fair value

• The company has incurred net losses during the year and preceding years. The company has separated all employees from October 2016 onwards, after the company lost all the major contracts for provision of services. The company's management is making efforts to get new contracts based on their past experience to recommence the operations. As on date, it is highly contingent that the company will be able to discharge its assets or liabilities in normal course of business. Hence, there remains a significant doubt in the company's ability to continue as a going concern. No adjustments to this effect has been done in financial statements.

• Segment Reporting

The Company is engaged primarily providing all kinds of business support services. However, in the context of Indian Accounting Standard 108 – Operating Segments, these are considered to constitute single reportable segment. Accordingly, no separate disclosure for primary or secondary segments is given.

• Revenue Recognition

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities as described below. The Company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Recognising revenue from major business activities:
Revenue from sale of services is recognized on transfer of all the significant risk and rewards of ownership to the recipient of services.
Revenue in respect of interest on fixed deposit with banks is recognized on accrual basis at the rate at which such entitlement accrue.

• Property, plant and equipment
Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.
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 recognized as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Depreciation methods, estimated useful lives and residual value
The useful lives of property, plant and equipment are depreciated on pro-rata basis on the Written-Down Value method over the estimated useful lives of the assets prescribed in Schedule II to the Companies Act, 2013, which are as follows:

Assets Useful Life
Office Equipment 05 Years
Vehicles 08 Years
Computer 03 Years
The same represent the consumption pattern and is based on technical evaluation done by management. The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.
An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.
Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized within 'Other (losses)/gains' in the statement of profit or loss.

• Intangible Assets
Transition to Ind AS
On transition to Ind AS, the Company has elected to continue with the carrying value of all of its intangible assets recognized as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the intangible assets. Further the company has not any record or other documentary evidence to verify the existence of its Intangible asset namely Technical know-how as well as its carrying value on reporting date.

• Impairment of assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cashgenerating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Further, the company has not amortized its intangible asset namely Technical know how.

• Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand and balance with banks.

• Employee benefits

Employee benefits includes stipend paid to trainees.

• Contributed equity

Equity shares are classified as equity.

• Earnings per share

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares, if any, issued during the year and excluding treasury shares.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

• Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest rupees in thousands as per the requirement of Schedule III, unless otherwise stated.

WISEC GLOBAL LIMITED

Notes Forming part of Financial Statements (Contd.)

WISEC GLOBAL LIMITED

Notes Forming part of Financial Statements (Contd.)

Note No : 3 **(Rs. In '000)**

INTANGIBLE ASSETS

Sl. No.	Particulars	GROSS BLOCK				AMORTISATION					NET BLOCK
		As at 1st April, 2025	Additions During the Year	Adjustment/ Deduction during the Year	As at 31st March, 2025	As at 1st April, 2025	During the year	Adjustmented with Retained Earnings during the year	Adjustment / Deduction During the year	Upto 31st March, 2026	As at 31st March, 2026
1	AI product (Acquired)	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
	Previous Year		-	-	-	-	-	-	-	-	-

WISEC GLOBAL LIMITED

Notes Forming part of Financial Statements (Contd.)

Note No : 2

(Rs. In '000)

PROPERTY, PLANT AND EQUIPMENT

Sl. No.	Particulars	Rate Of Depreciation	GROSS BLOCK				DEPRECIATION					NET BLOCK
			As at 1st April, 2025	Additions During the year	Adjustment / Deduction during the year	As at 31sth March, 2026	Upto 1st April, 2025	During the year	Adjustmented with Retained Earnings during the year	Adjustment /Deduction During the year	Upto 31st March, 2026	As at 31st March, 2026
1	Land (Free hold)		-	-	-	-	-	-	-	-	-	-
2	Plant & Equipment		-	-	-	-	-	-		-	-	-
3	Furniture & Fixtures		-	-	-	-	-	-		-	-	-
4	Vehicles		-	-	-	-	-	-		-	-	-
5	Office Equipments		-	-	-	-	-	-		-	-	-
6	Computer & Audio visual		35	36	-	71	-	17		-	17	**54**
7	Electricial Installations		-	-	-	-	-	-		-	-	-
	Total		**35**	**36**	**-**	**71**	**-**	**17**	**-**	**-**	**17**	**54**
	Previous Year		-	-	-	-	-	-		-	-	-

Note No : 4 (Rs. In '000)

Capital Work In Progress

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Projects Work In Progress				
1 AI Product (Under Development)				
- less than 6 months			-	
- 1 year to 2 years			-	
- 2 year to 3 years			-	
- More than 3 years		-	-	-
		-		-
Projects Temporarily Suspended				
- less than 6 months			-	
- 1 year to 2 years			-	
- 2 year to 3 years			-	
- More than 3 years		-	-	-
		-		-
		-		-

Note No : 5 (Rs. In '000)

Non-current investments

Particulars	Face value	Number of Shares/units	As at 31st March,2026	Number of Shares/units	As at 31st March,2025
(1) Designated at fair value through profit or loss:					
(i) Quoted					
(a) In equity shares of Companies					
Jalpradeep Securities Ltd					
Fully paid up : Rs. 10 per Share					
(b) In units of mutual fund				-	-
(ii) Unquoted				-	-
			-		-

Note No : 6 (Rs. In '000)

Other financial assets - Non current
(Unsecured, considered good)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Security deposits	15		15	
Fixed deposits with banks		15	-	15
		15		15

Note No : 7 (Rs. In '000)

Deferred tax assets/liability (net)

Particulars	As at 31st March, 2025		As at 31st March, 2025	
Tax effect of items constituting deferred tax assets/(liability)			-	
		-		-
		-		-

Note No : 8 (Rs. In '000)

Other non-current assets
(Unsecured, considered good)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Capital advances			-	
Advance other than capital advance				
Income Tax refundable			-	
Other Advances- standard carton	2,800		3,500	
Loan - meher infosolution pvt ltd		2,800	50	3,550
		2,800		3,550

Note No : 9 (Rs. In '000)

Inventories

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Raw materials	-		-	
Raw materials in transit	-		-	
Packing materials	-		-	

Work-in-progress	-		-	
Finished goods	-	-	-	-
		-		-
(At lower of cost and net realizable value, unless stated otherwise)				

Note No : 10 **(Rs. In '000)**

Trade receivables - Current

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Unsecured, considered good				
Due from related parties			-	
Due from others	41	41	-	-
		41		-
TRADE RECEIVABLES AGEING SCHEDULE				
Undisputed, considered good				
- not yet due				-
- less than 6 months				-
- 6 months to 1 year				-
- 1 year to 2 years	41	41		-
- 2 year to 3 years				-
- More than 3 years				-
		41		-

Note No : 11 **(Rs. In '000)**

Cash and cash equivalents

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Balances with banks				
In current accounts	308		152	
Cash on hand	10	317	76	228
		317		228

Note No : 12 **(Rs. In '000)**

Bank balances other than cash and cash equivalents

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Fixed deposits with banks				
- Current portion of original maturity period more than 12 months			-	
- Original maturity period upto 12 months		-	-	-
		-		-

Note No : 13 **(Rs. In '000)**

Other financial assets - Current

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
(Unsecured, considered good)		
Interest Accrued But Not Due		-
	-	-

Note No : 14 **(Rs. In '000)**

Other current assets

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
(Unsecured, considered good)				
Other Loans & Advances				
Advance to Suppliers & Others			-	
VAT,TDS & Other Receivables				
Prepaid Expenses			-	
Export incentive receivable		-	-	-
		-		-

Note No : 15 **(Rs. In '000)**

Equity Share capital

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
	No. of shares	**Amount**	**No. of shares**	**Amount**
(a) Authorised				
50000000 Equity shares of par value ***Rs10 /-*** each	5,00,00,000	5,00,000	5,00,00,000	5,00,000
	5,00,00,000	**5,00,000**	5,00,00,000	**5,00,000**
(b) Issued, subscribed and fully paid up				
11650100 Equity shares of par value ***Rs 10 /-*** each at the beginning of the year	1,16,50,100	1,16,501	1,16,50,100	1,16,501
Changes during the year			-	-
At the end of the year	1,16,50,100	**1,16,501**	1,16,50,100	**1,16,501**

(c) The Company has only one class of equity shares having a par value of ***Rs 10/-*** per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Shareholders holding more than 5 % of the equity shares in the Company :

Name of shareholder	**As at 31st March, 2026**		**As at 31st March, 2025**	
	No. of shares held	**% of holding**	**No. of shares held**	**% of holding**
Manoj Kumar Jain	32,00,000.00	29.63	32,00,000.00	27.47
Western Paques (India) Ltd	11,50,000.00	10.65	11,50,000.00	9.87
Indian Clearing Corporation Ltd	6,05,697.00	5.20	6,05,697.00	5.20

(e) Shares hold by the promoters at the end of the year

Name of Promoters	**As at 31st March, 2026**		**As at 31st March, 2025**	
	No. of shares held	**% of total shares**	**No. of shares held**	**% of total shares**
Manoj Kumar Jain	32,00,000	29.63	-	-
	32,00,000		-	

Note No : 16 **(Rs. In '000)**

Other equity

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
(a) General reserve				
Balance as per last account	(2,58,957)		(2,58,957)	
Add: Transfer from Retained earnings	-	(2,58,957)	-	(2,58,957)
(b) Retained earnings				
Balance as per Last Account	-32994.14831		-30425	
Add : Surplus as per Statement of Profit and Loss	-1980.643		-2569	
Other Comprehensive Income(net of tax)			-	
Amount available for appropriation	(34,975)		(32,994)	
Less : Appropriations:				
Dividend on equity shares			-	
Tax on dividend			-	
Transfer to general reserve			-	
Balance at the end of the year		(34,975)		(32,994)
(c) Capital Reserves	9,150		9,150	
(d) Security Premium Reserves	1,64,094		1,64,094	
		1,73,244		1,73,244
Total other equity		**- 1,20,686.66**		**-118706**

Note No : 17 **(Rs. In '000)**

Non-Current financial Liability

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Long Term Borrowings	6,384		4,970.00	
Loan From Director	-		-	
Lease Liabilities	-		-	
Other Financial Liabilities	-		-	
Privately Placed bonds	-	6,384	-	4,970.00
		6,384.20		4,970.00

Note No : 18 **(Rs. In '000)**

Short - term borrowings

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Other Loans				
From banks - Secured		-	-	-
		-		-

Note No : 19 **(Rs. In '000)**

Trade Payables - Current

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Total outstanding dues of micro enterprises and small enterprises				
Creditors for goods			-	
Creditors for services		-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises				
Creditors for goods			-	
Creditors for services	984	984	-	-
		984		
TRADE PAYABLES AGEING SCHEDULE(Outstanding for following periods from due date of payment)				
Micro and small enterprises				
- less than 1 year				-
- 1 year to 2 years				-
- 2 year to 3 years				-
- More than 3 years				-
OTHERS				-
- less than 1 year	984	984		814
- 1 year to 2 years				-
- 2 year to 3 years				-
- More than 3 years				-
		984		**814**

Note No : 20 **(Rs. In '000)**

Other financial liabilities - Current

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Other payables				
Payable to suppliers of capital goods			-	
Total outstanding dues of other than Micro and Small enterprises			-	
Outstanding Liabilities for Expenses			-	
		-		-
		-		-

Note No : 21 **(Rs. In '000)**

Non-Current provisions

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Provision for Income Tax			-	
Other Provisions			-	
		-		-
		-		-

Note No : 22 **(Rs. In '000)**

Other current liabilities

Particulars	**As at 31st March, 2026**		**As at 31st March, 2025**	
Audit fees payable			30	
TDS Payable FY 2024-25			69	
Taxation & Duties (GST)	-550		-408	
Expenses payable			537	
Other Liabilities	642		21	
Provisions		92	-	249
		92		**249**

Note No : 23 **(Rs. In '000)**

Revenue From Operations		
Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
Sale Of Goods	235.66	-
Sale Of Scrap	-	-
Other Operating Revenues	93.96	-
	329.62	**-**

Note No : 24 **(Rs. In '000)**

Other Income		
Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
Interest Income		-
Fixed Deposits With Banks		-
Income tax Refunds		-
Interest On Advances		
Dividend Income		-
Net Gain on Sale of Investments		-
Other Non- Operating Income		
Rent		-
Profit On Sale of Property, Plant & Equipment		-
Other Income	0.11	-
	0.11	**-**

Note No : 25 **(Rs. In '000)**

Purchase Of Traded Goods		
Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
Purchases	361.66	-
	361.66	**-**

Note No : 26 **(Rs. In '000)**

Changes in Inventory of Finished goods, Work in Porgress & Stock-in-Trade		
Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
(Increase)/ Decrease in Stocks		-
Stock at the end of the Year:		-
Finished Goods	47	-
TOTAL(A)	47	-
***Less** : Stock at the Beginning of the year*		-
Finished Goods		-
TOTAL(B)	-	-
TOTAL (B-A)	- **47**	**-**

Note No : 27 **(Rs. In '000)**

Employee Benefit expenses		
Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
Salaries & Wages	**48**	**80**
Contribution to Provident & Other Funds	**-**	**-**
Staff Welfare Expenses	**5**	**-**
	53	**80**

Note No : 28 **(Rs. In '000)**

Finance Costs

Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
Interest Expenses	**815**	**530**
Other Borrowing Costs		**-**
Bank Charges		**1**
	815	**531**

Note No : 29 **(Rs. In '000)**

Other Expenses

Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
Payment to Auditors		
As auditor:		
~Audit Fee		**30**
AGM & Director's Sitting Fees		**45**
Board meeting exp		**37**
Business Promotion & Advertisement Expenses	**36**	**45**
Accounting Charges		**20**
Conveyance & Travelling	**13**	
Carriage Outward		
Design and setting charges	**26**	**23**
Demat Expenses		**44**
Fees & Subscription Charges	**13**	**149**
Sitting Fee	**28**	
PERSONNAL EXPENSES	**-**	
Interest on Income Tax		
Late Fees		
Licence fees		**15**
Miscellaneous Expenses	**19**	**23**
Telecom Expenses		**2**
Tour, Travelling and Conveyance Expenses		
Repairs & Maintenance		**3**
Filing Fees	**78**	**-**
Sundry Balances Written Off	**3**	**1,213**
Printing & Stationery	**24**	**15**
Professional Fees	**770**	**241**
Processing Charges		**32**
Rates & Taxes		**-**
ELECTRICITY & WATER CHARGES	**3**	
Issuer Fee	**28**	
RENT - OFFICE	**66**	
Set up Fees	**3**	
	1,110	**1,938**

(Rs. In '000)

Other comprehensive income

Particulars	**For the year ended on 31 March,2026**	**For the year ended on 31 March,2025**
Items that will not be reclassified to profit or loss		
Re- measurement of defined benefit plans		-
Less: Income tax relating to items that will not be reclassified to profit or loss		-
	-	-

Particulars	*Year Ended March 31, 2026*	*Year Ended March 31, 2025*
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	-1980643.33	-2569148.31
Weighted Average number of equity shares used as denominator for calculating EPS	11650100	1,16,50,100.00
Basic and Diluted Earnings per share	-0.17	-0.22
Face Value per equity share	10	10

NOTE: 31: Disclosures

The following disclosures shall be made where Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties , either severally or jointly with any other person:

Type Of Borrowers	*Amount Of Loan or Advance in the nature of loan Outstanding*	*Percentage to the Loans & Advances in the nature of Loans*
Promoters		
Directors		
KMPs		
Related Parties		

NOTE: 32: Contingent Liability & Capital Commitments

a) Company do/ do not have any Contingent Liability for the year under review.
b) Company do / do not have any Capital Commitments for the year under review.

NOTE: 33: Segment Reporting

The geograpical segment of the comnpany is the primary the reporting segment ie operating in India and the business segment is the secondary segment.

NOTE: 34 : Corporate Social Responsbility

Where Compoany falls under the provision of section 135 Of the companies Act, 2013 i.e. CSR Provision , then Auditor needs to give disclosure about its nature, amount spent or expenditure incurred etc in the Notes of Accounts.

NOTE: 35 : Immovable Property Not Held In Company's Name

The company shall provide the details of all the immovable property(other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others , details are required to be given to the extent of the company's share

Relevant Line Item in the Balance Sheet	*Description of Items Of Property*	*Gross Carrying Value*	*Title Deeds held in the name of*	*Whether Title deed holder is a promoter/ director, OR relative of Promoter/ Director OR employee of promoter/director*	*Property Held since which date*	*Reason for not being held in the name of the company*

Note: 36: Details Of Benami Property

Where any proceedings have been initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder , the company shall disclose the details ,amount,of such property.

Note : 37: Registration Of Charges or Satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons shall be disclosed by the Auditor in the Notes to Accounts

Note : 38: Undisclosed Income

The Copmpany shall disclosed of that transaction which were not recorded in the books of accounts or that has been surrendered or disclosed as income suring the year in the tax assessments.

Note : 39: Details of Crypto / Virtual Currency

Where the company hasc traded or investef in Crypto currency or Virtual Currency during the financial year , then auditor need to disclose its profit or loss on trasction or amount of currency etc in the notes of accounts.

As per Reports of even Date

For MKRJ & Company
Chartered Accountants
Firm's Registration Number - 030311N

For and on behalf of the Board of Directors
Wisec Global Limited

Sd/-	*Sd/-*	*Sd/-*
Mukesh Kumar Jain	**Rakesh Rampal**	**Afrin**
Partner	**Whole-Time Director**	**Director**
Membership No. 073972	**DIN - 01537696**	**DIN - 10689215**
UDIN: 26073972AAJERX2498		

Place: New Delhi
Dated: 22.05.2026