HOMRE LIMITED

(Formerly known as Triton Corp Limited)

September 01, 2026

To,

Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,Mumbai – 400001.

Scrip Code: 523387

Subject: **Submission of Annual Report under Regulation 34 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Financial year 2025-2026.**

Dear Sir/Madam,

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Copy of 36th Annual Report & Notice of the AGM for the Financial Year 2025-26.

Kindly take the above in your records.

Thanking You,

Yours Faithfully
For HOMRE LIMITED
(Formerly Known as Triton Corp Limited)
For HOMRE LIMITED

Director/Auth. Signatory
Bharat Singh Bisht
Whole-Time-Director
(DIN: 02944635)

R-4, Unit No. 102, First Floor, Khirki Extension Main Road, Malviya Nagar, New Delhi – 110017, India
GST No.: 07AABCT5522A1ZV CIN: L35106DL1990PLC039989
Phone: 011-49096562 Email: Welcome@homreltd.com

HOMRE LIMITED
(Formerly known as Triton Corp Limited)

NOTICE FOR THE 36TH ANNUAL GENERAL MEETING OF THE COMAPNY

NOTICE is hereby given that the 36th Annual General Meeting of the members of **"HOMRE LIMITED"** will be held on Thursday, 24th September 2026 at 1.00 P.M. to transact through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following businesses:

ORDINARY BUSINESS:

1. **To receive, consider and adopt the Audited Financial Statements including Consolidated Financial Statements of the company for the Financial Year ended on 31st March, 2026 together with the Reports of Board of Directors', Statutory Auditors' and Secretarial Auditors' thereon.**

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

   "RESOLVED THAT Audited Financial Statements including Consolidated Financial Statements of the Company for the Financial Year ended on 31st March, 2026 together with the Boards' Report, the Report of Statutory Auditors' and Report of Secretarial Auditors' thereon as circulated to the members and laid before the meeting be and are hereby received, considered and adopted."

2. **To appoint Director in place of Mrs. Khushboo Rastogi (DIN: 02933074) who retires by rotation and being eligible, offers herself for reappointment.**

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

   "RESOLVED THAT Mrs. Khushboo Rastogi (DIN: 02933074) who was appointed as a Director of the Company, retires by rotation and being eligible for re-appointment under the relevant provisions of the Companies Act, 2013 offers herself for reappointment, be and is hereby re-appointed as a Director of the Company liable to retire by rotation."

SPECIAL BUSINESS:

3. **Appointment of Secretarial Auditor for the Financial Year 2026 - 2027**

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

   The Chairman informed the Board that pursuant to Section 204 of the Companies Act, 2013 read with Rule 9 of the companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions if any, **"M/S. DATT GANESH AND ASSOCIATES",** Practicing Company Secretaries, having **COP No. 10945** be and is hereby appointed as Secretarial Auditor of the Company for the Financial Year 2026 - 2027. After discussion the Board of Directors passed the following resolution:

   "RESOLVED THAT pursuant to the provisions of Section 204 of the Companies Act 2013 (as amended or re-enacted from time to time) read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 and other applicable provisions if any, the consent of the Board be and is hereby accorded to appoint **"M/S. DATT GANESH AND ASSOCIATES",** Practicing Company Secretary, having **COP No. 10945** as Secretarial Auditor of the Company at a remuneration mutually agreed upon by them and the Board of Directors of the company for the financial year 2026 - 2027."

   "RESOLVED FURTHER THAT any of the Directors/ Company Secretary of the Company be and are hereby authorized to file necessary forms with Registrar of Companies and to do all such act, deeds and things as may be considered necessary to give effect to the above said resolution."

4. **Regularization of MRS. SHEETAL JAIN (DIN:00269470) as CHAIRPERSON, NON-EXECUTIVE DIRECTOR, on the Board of Directors of the Company.**

   To Consider, and if thought fit to pass, with or without modification, the following resolution as an ORDINARY RESOLUTION:

   "RESOLVED THAT pursuant to 149 and 152 and any other applicable provision (including any statutory modification and re-enactment thereof for the time being in force), if any, of the Companies Act, 2013 and rules made thereunder, and other applicable laws, MRS. SHEETAL JAIN (DIN:00269470) who was appointed as an Additional Director in the meeting of Board of Directors held on 29th June 2026 and whose term expires at ensuing Annual General Meeting of the Company be and is hereby appointed as the CHAIRPERSON, NON-EXECUTIVE DIRECTOR, of the Company, liable to retire by rotation for a terms of 5 (five) years."

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

5. **Approval for Change in Designation of Mr. Rohit Inder Himatsingani (DIN: 01434618) as an Independent Non-Executive Director of the Company**

To Consider, and if thought fit to pass, with or without modification, the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and all other applicable provisions, if any, of the Companies Act, 2013 read with Schedule IV thereto, the Companies (Appointment and Qualification of Directors) Rules, 2014, the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the Articles of Association of the Company, approval of the Members be and is hereby accorded for the change in designation of Mr. Rohit Inder Himatsingani (DIN: 01434618) from Non-Executive Director to Independent Non-Executive Director of the Company with effect from July 23, 2026, not liable to retire by rotation, for a term of one (1) year, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors. **"**

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

6. **Approval for Change in Designation of Mr. Abhishek Bhagwat Bharad (DIN: 08722996) as an Independent Non-Executive Director of the Company**

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

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and all other applicable provisions, if any, of the Companies Act, 2013 read with Schedule IV thereto, the Companies (Appointment and Qualification of Directors) Rules, 2014, the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the Articles of Association of the Company, the approval of the Members be and is hereby accorded for the change in designation of Mr. Abhishek Bhagwat Bharad (DIN: 08722996) from Non-Executive Director to Independent Non-Executive Director of the Company with effect from July 23, 2026, not liable to retire by rotation, for a term of one (1) year, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors."

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

7. **Approval for Change in Designation of Mr. Surendra Pal Sharma (DIN: 09435695) from Non-Executive Director to Executive Director.**

To Consider, and if thought fit to pass, with or without modification, the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152, 196 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Articles of Association of the Company, the approval of the Members be and is hereby accorded for the change in designation of Mr. Surendra Pal Sharma (DIN: 09435695) from Non-Executive Director to Executive Director of the Company, with effect from June 16, 2026, for a period of one (1) year, on such terms and conditions as approved by the Board of Directors.**"**

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

8. **Regularization of Mr. Sandeep Dewan (DIN: 10473092) as Managing Director on the Board of Directors of the Company.**

To Consider, and if thought fit to pass, with or without modification, the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 152, 161, 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable laws (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Mr. Sandeep Dewan (DIN: 10473092), who was appointed as an Additional Director and designated as Managing Director by the Board of Directors at its meeting held on 29th June, 2026 and who holds office up to the date of the ensuing Annual General Meeting pursuant to Section 161 of the Companies Act, 2013, be and is hereby appointed as a Director of the Company and designated as the Managing Director of the Company for a period of five (5) years with effect from 29th June, 2026, on such terms and conditions, including remuneration, as approved by the Board of Directors, subject to the provisions of the Companies Act, 2013 and Schedule V thereto.

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

9. **Regularization of Mrs. Supriya Mahesh Kadam (DIN: 11489141) as an Independent - Non Executive Director on the Board of Directors of the Company.**

To Consider, and if thought fit to pass, with or without modification, the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to 152 and any other applicable provision (including any statutory modification and re-enactment thereof for the time being in force), if any, of the Companies Act, 2013 and rules made thereunder, and other applicable laws, Mrs. Supriya Mahesh Kadam (DIN: 09435695) who was appointed as an Additional Director in the meeting of Board of Directors held on 29th June 2026 and whose term expires at ensuing Annual General Meeting of the Company be and is hereby appointed as the Independent Director of the Company not liable to retire by rotation for a period of one year."

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

10. **Regularization of Mr. Ashok Chopra (DIN: 00047113) as an Independent - Non Executive Director on the Board of Directors of the Company.**

To Consider, and if thought fit to pass, with or without modification, the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to 152 and any other applicable provision (including any statutory modification and re-enactment thereof for the time being in force), if any, of the Companies Act, 2013 and rules made thereunder, and other applicable laws, Mr. Ashok Chopra (DIN – 00047113) who was appointed as an Additional Director in the meeting of Board of Directors held on 23rd July 2026 and whose term expires at ensuing Annual General Meeting of the Company be and is hereby appointed as dependent Director of the Company not liable to retire by rotation for a period of one years."

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

11. **Regularization of Mrs. Puneeta K Sharma (DIN: 11780340) as an Independent - Non Executive Director on the Board of Directors of the Company.**

To Consider, and if thought fit to pass, with or without modification, the following resolution as an ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to 152 and any other applicable provision (including any statutory modification and re-enactment thereof for the time being in force), if any, of the Companies Act, 2013 and rules made thereunder, and other applicable laws, Mrs. Puneeta K sharma (DIN: 11780340) who was appointed as an Additional Director in the meeting of Board of Directors held on 23rd July 2026 and whose term expires at ensuing Annual General Meeting of the Company be and is hereby appointed as independent Director of the Company not liable to retire by rotation for a period of one years."

"RESOLVED FURTHER THAT any one of the Director(s) of the Company be and is/are hereby to do all such acts, deeds and things as may be required or considered necessary or incidental thereto."

12. APPROVAL AND ADOPTION OF EMPLOYEE STOCK OPTION PLAN (ESOP)

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

The Board of Directors of the Company, at its meeting held on August 19, 2026, based on the recommendation of the Nomination and Remuneration Committee, approved the introduction and implementation of the HOMRE Employee Stock Option Plan – 2026 ("HOMRE ESOP 2026"), subject to the approval of the Members of the Company, for the benefit of eligible employees and directors of the Company and/or its group companies.

"RESOLVED THAT pursuant to the provisions of Section 62(1)(b) and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended from time to time, the Articles of Association of the Company and subject to such approvals, consents, permissions and sanctions as may be necessary from the appropriate authorities, and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, consent of the Members of the Company be and is hereby accorded for introduction and implementation of the **HOMRE Employee Stock Option Plan – 2026 ("HOMRE ESOP 2026")**, for the benefit of eligible employees and directors of the Company and/or its group companies, in accordance with the terms and conditions of the Scheme.

RESOLVED FURTHER THAT the HOMRE ESOP 2026 shall provide for the grant of up to 3,00,00,000 (Three Crore) Employee Stock Options, each option being convertible into one equity share of the Company having a face value of ₹1/- each, to such eligible employees and directors as may be determined by the Nomination and Remuneration Committee, in accordance with the Scheme and applicable laws.

RESOLVED FURTHER THAT the exercise price, vesting schedule, exercise period and other terms and conditions of the Employee Stock Options shall be as determined in accordance with the HOMRE ESOP 2026 and the applicable provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Nomination and Remuneration Committee be and are hereby authorised to administer and implement the HOMRE ESOP 2026 and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution."

13. ISSUE OF FULLY CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS

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

The Board of Directors of the Company, at its meeting held on August 19, 2026, had considered and approved, subject to the approval of the Members of the Company and such other approvals as may be required, the proposal for issuance of Fully Convertible Warrants on a preferential basis. The issue price has subsequently been determined at ₹2.31/- per Warrant in accordance with the applicable provisions of Chapter V of the SEBI (ICDR) Regulations, 2018, with reference to the Relevant Date, being August 25, 2026."

"RESOLVED THAT pursuant to the provisions of Sections 42, 62(1)(c), 71 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time, the Articles of Association of the Company and subject to such approvals, consents, permissions and sanctions as may be necessary from the appropriate authorities, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company to create, offer, issue and allot, on a preferential basis by way of private placement, 5,41,12,553 (Five Crore Forty-One Lakh Twelve Thousand Five Hundred Fifty-Three) Fully Convertible Warrants of the Company, each Warrant being convertible into one (1) Equity Share of the Company of face value of ₹1/- each, to the following proposed allottees, at an issue price of ₹2.31/- (Rupees Two and Paise Thirty-One only) per Warrant, for an aggregate consideration of ₹12,49,99,997/- (Rupees Twelve Crore Forty-Nine Lakh Ninety-Nine Thousand Nine Hundred Ninety-Seven only), on such terms and conditions as set out in the explanatory statement annexed to the Notice of the General Meeting and in accordance with the applicable provisions of the Companies Act, 2013 and Chapter V of the SEBI (ICDR) Regulations, 2018:

M/s Supriya Securities Pvt. Ltd.	Promoter & Promoter Group;
M/s Ganpati Warehousing Limited	Corporate, Non-Promoter;
Mrs. Mamuni Agrawal	Individual, Non-Promoter;
Mr. Dipesh Kumar Chauhan	Individual, Non-Promoter;
Mrs. Kusha Dipeshkumar Chauhan	Individual, Non-Promoter;
Dipeshkumar Valamjibhai Chauhan HUF	Individual, Non-Promoter
Mrs. Krutika Divyesh Chauhan	Individual, Non-Promoter;
Mr. Divyesh Valamjibhai Chauhan	Individual, Non-Promoter;

RESOLVED FURTHER THAT the aforesaid Warrants shall be issued at an issue price of ₹2.31/- per Warrant, which price has been determined in accordance with the applicable provisions of Chapter V of the SEBI (ICDR) Regulations, 2018, with reference to the Relevant Date, being August 25, 2026, and the same be and is hereby approved and confirmed.

RESOLVED FURTHER THAT each Warrant shall be convertible into one (1) Equity Share of the Company of face value of ₹1/- each, upon payment of the balance consideration payable in respect thereof, and the right attached to the Warrants shall be exercisable by the Warrant holder(s), in one or more tranches, at any time within a period of 18 (eighteen) months from the date of allotment of the Warrants, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (ICDR) Regulations, 2018.

RESOLVED FURTHER THAT an amount equivalent to 25% of the issue price of the Warrants shall be payable by the proposed allottees at the time of subscription and allotment of the Warrants, and the balance 75% of the issue price shall be payable at the time of exercise of the conversion option attached to the Warrants, in accordance with the applicable provisions of the SEBI (ICDR) Regulations, 2018.

RESOLVED FURTHER THAT in the event the Warrant holder(s) fail to exercise the Warrants within the prescribed period of 18 (eighteen) months from the date of allotment thereof, the unexercised Warrants shall lapse and the amount paid by the Warrant holder(s) in respect of such Warrants shall stand forfeited, in accordance with the applicable provisions of the SEBI (ICDR) Regulations, 2018.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to take all such steps, actions and measures and to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution, including making necessary applications, filings and submissions with the stock exchange(s), Registrar of Companies, SEBI and other statutory and regulatory authorities and other concerned persons."

14. Disclosure regarding Certificate under Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Members are hereby informed that, in connection with the change of name of the Company from **"Triton Corp Limited" to "Homre Limited"**, a certificate issued by **M/s Krishan Rakesh & Co., Chartered Accountants**, certifying compliance with the applicable conditions prescribed under Regulation 45(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, was obtained by the Company pursuant to Regulation 45(3) of the said Regulations.

The said certificate was inadvertently not annexed to the Notice of the Annual General Meeting held on **28 September 2025**.

For the sake of completeness and transparency, the aforesaid Chartered Accountant's Certificate is now being annexed to and forms part of the Notice of the Annual General Meeting of the Company scheduled to be held on **24 September 2026**.

The Members may kindly take note of the same. The omission to annex the certificate to the earlier Notice was inadvertent and does not affect the validity of the certificate or the change of name of the Company.

By order of the Board of Directors
For HOMRE LIMITED

Date: 01st SEPTEMBER 2026
Place: New Delhi

Sd/-
Sheetal Jain
Chairperson

NOTES:

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act") which sets out details relating to Special Business to be transacted at the 36th Annual General Meeting ("AGM"), is annexed hereto;

2. Pursuant to the General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020, 02/2021 dated January 13, 2021, 21/2021 dated December 14, 2021, 02/2022 dated May 05, 2022, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and the latest General Circular No. 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs ("MCA Circulars"), read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 ("SEBI Circular"), the Company is permitted to convene its Annual General Meeting ("AGM") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM") without the physical presence of the Members at a common venue. Accordingly, the AGM is being held through VC/OAVM in compliance with the aforesaid Circulars and the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Since this Annual General Meeting ("AGM") is being held through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") in accordance with the General Circular No. 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs ("MCA"), read with General Circular Nos. 20/2020 dated May 05, 2020, 02/2022 dated May 05, 2022, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and 09/2024 dated September 19, 2024 and other applicable MCA Circulars issued in this regard (collectively referred to as the "MCA Circulars"), and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 read with the applicable circulars issued by the Securities and Exchange Board of India ("SEBI") (collectively referred to as the "SEBI Circulars"), the physical presence of Members at a common venue has been dispensed with. Accordingly, the facility for appointment of proxies by the Members pursuant to Section 105 of the Companies Act, 2013 will not be available for this AGM. However, in pursuance of Sections 112 and 113 of the Companies Act, 2013, representatives of the Members such as the President of India or the Governor of a State or body corporates may attend the AGM through VC/OAVM and cast their votes through e-voting. Accordingly, the Proxy Form and Attendance Slip are not annexed to this Notice

4. Corporate Members intending to send their authorized representatives to attend the meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer at its email **csakchoudhary@gmail.com** with a copy marked to **evoting@nsdl.co.in**

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

6. In compliance with the aforesaid MCA Circulars and SEBI Circular dated December 28, 2022 and January 05, 2023 respectively, Notice of the AGM along with the Annual Report 2025 - 2026 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Members may note that the Notice and Annual Report 2025 - 2026 will also be available on the Company's website "WWW.HOMRELIMITED.IN" under Investor Relations Section, websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and on the website of NSDL https://www.evoting. nsdl.com.

7. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

8. Members who have not registered their e-mail address so far are requested to register their e-mail address for receiving all communication(s) including Annual Report, Notices and Circulars etc. from the Company electronically. Members holding shares in physical form are requested to notify any change of address, bank mandates, if any, to the Registrar and Share Transfer Agent M/s. MAS SERVICES LTD., T-34, 2nd Floor, Okhla Industrial Area, Phase - II, New Delhi – 110020, Phone :-+91-11-26387281/82/83, Fax:-+91-11- 26387384, E-mail:- investor@masserv.com, website: www.masserv.com and / or the Company Secretary or to their respective depository participants if the shares are held in electronic form.

9. SEBI has, vide its Master Circular for Registrars to an Issue and Share Transfer Agents dated June 23, 2025, read with Circulars dated March 16, 2023, November 17, 2023 and June 10, 2024, mandated that holders of physical securities shall furnish their PAN, nomination, contact details, bank account details, specimen signature and other KYC particulars to the Registrar and Share Transfer Agent ("RTA") of the Company. Members holding shares in physical form are requested to ensure that these details are updated with the RTA by submitting Form

ISR-1 and such other forms as may be applicable. Members may note that any service requests in respect of physical shareholding shall be processed only after the folio is KYC compliant in accordance with the applicable SEBI Circulars.

Members are further informed that SEBI has mandated that listed companies shall issue securities in dematerialised form only while processing investor service requests such as issue of duplicate share certificate, claim from unclaimed suspense account, renewal/exchange of share certificate, endorsement, sub-division/splitting of share certificates, consolidation of share certificates/folios, transmission and transposition. Accordingly, Members holding shares in physical form are advised to dematerialise their holdings at the earliest to avail the benefits of electronic holding and to eliminate the risks associated with physical share certificates. Service requests may be submitted in the prescribed ISR Forms, including Form ISR-4, wherever applicable, as available on the websites of the Company and the RTA.

10. Pursuant to Section 72 of the Companies Act, 2013 read with Rule 19(1) of the Rules made thereunder, Shareholders are entitled to make nomination in respect of shares held by them in physical form. Shareholders desirous of making nominations are requested to send their requests in Form SH.13, which is available on the website of the Company. Further, SEBI vide its Circular dated March 16, 2023 has mandated to furnish Form ISR-3 for opting out of Nomination by physical shareholders in case the shareholder do not wish to register for the Nomination.

11. The Securities and Exchange Board of India vide its Circular No. SEBI/LAD-NRO/GN/2018/24 dated June 08, 2018 and BSE Circular Ref. No. LIST/COMP/15/2018-19 dated July 05, 2018 and NSE Circular Ref. No. NSE/CML/2018/26 dated July 09, 2018, as modified by the Securities and Exchange Board of India vide its Circular No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018 has amended Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which mandated that transfer of securities with effect from April 01, 2019 would be in dematerialized form only. Members holding shares in physical form are requested to take necessary steps with their respective Depository Participants to dematerialize their physical shares.

12. Members desiring any information on the accounts at the AGM are requested to write to the Company at least 7 days in advance, so as to enable the Company to keep the information ready.

13. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form shall submit their PAN details to the Company at its Registered Office or to the Registrar and Transfer Agents (RTA) in Form ISR-1.

14. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

15. In compliance with the provisions of Section 108 of the Companies Act, 2013 ("the Act") read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), and in accordance with the General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020, 02/2021 dated January 13, 2021, 21/2021 dated December 14, 2021, 02/2022 dated May 05, 2022, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and the latest General Circular No. 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs (collectively referred to as the "MCA Circulars"), read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 and other applicable circulars issued by the Securities and Exchange Board of India ("SEBI Circulars"), the Company is providing its Members the facility to exercise their right to vote on the businesses proposed to be transacted at the Annual General Meeting ("AGM") by electronic means. For this purpose, the Company has appointed National Securities Depository Limited ("NSDL") as the authorised agency to provide the remote e-voting facility as well as the e-voting facility during the AGM. The facility for casting votes through remote e-voting before the AGM and through e-voting during the AGM shall be made available by NSDL in respect of all the resolutions set out in this Notice. The detailed instructions for remote e-voting and attending the AGM through VC/OAVM are provided hereinafter.

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

The remote e-voting period begins on 21, September, 2026 at 09:00 A.M. and ends on 23, September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members/Beneficial Owners as on the record date (cut-off date) i.e. 17, September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 17, September, 2026.

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

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

STEP 1: Access to NSDL e-Voting system

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

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL**and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL**and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	1. Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest arehttps://web.cdslindia.com/ myeasi/home/login or www.cdslindia.com and click on New System Myeasi. 2. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of **e-Voting service provider i.e. NSDL.** Click on **NSDL** to cast your vote. 3. If the user is not registered for Easi/Easiest, option to register is available at https://web. cdslindia.com/myeasi/Registration/EasiRegistration 4. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at **evoting@nsdl.co.in** or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at **helpdesk.evoting@cdslindia.com** or contact at 022- 23058738 or 022-23058542-43

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

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/ Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical

Your User ID is:

a) For Members who hold shares in demat account with NSDL.

8 Character DP ID followed by 8 Digit Client ID

For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.

b) For Members who hold shares in demat account with CDSL.

16 Digit Beneficiary ID

For example if your Beneficiary ID is 12************** then your user ID is 12**************

c) For Members holding shares in Physical Form.

EVEN Number followed by Folio Number registered with the company

For example if folio number is 001*** and EVEN is 141231 then user ID is 141231001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

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

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

STEP 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

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

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csakchoudhary@gmail.com with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. Members, who need assistance before or during the AGM, can contact NSDL on evoting@nsdl.co.in / 022-2499 7000 and our Registrar and Transfer Agent on investor@ masserv.com / 011-26387281-82-83

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

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

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/ Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders, who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@tritoncorp.in. The same will be replied by the company suitably.
6. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

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

ITEM NO. 03

The Board of Directors of the Company, in its meeting held on 19th August 2026, considered the requirement of appointing a Secretarial Auditor for the financial year 2026 - 2027 in accordance with the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions, if any.

Section 204 of the Act mandates every listed company and such other prescribed classes of companies to annex with its Board's report a Secretarial Audit Report from a Company Secretary in Practice. Accordingly, the Board has proposed the appointment of **M/S. DATT GANESH & ASSOCIATES**, Practicing Company Secretaries, having Certificate of Practice No.10945, as the Secretarial Auditor of the Company for the Financial Year 2026 - 2027.

M/S. DATT GANESH & ASSOCIATES, have conveyed their consent to act as Secretarial Auditor of the Company along with confirmation that their appointment, if made, would be in accordance with the applicable provisions of the Companies Act, 2013.

The Board recommends the resolution set forth in the Notice for approval of the members as an **Ordinary Resolution**.

None of the Directors, Key Managerial Personnel or their relatives is concerned or interested, financially or otherwise, in the resolution.

ITEM NO. 04

MRS. SHEETAL JAIN (DIN:00269470) was appointed as an Additional Director (Non-Executive, Non-Independent) of the Company by the Board of Directors with effect from 29th June 2026, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company. She holds office up to the date of the ensuing Annual General Meeting ("AGM").

The Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013 proposing the candidature of **MRS. SHEETAL JAIN** for appointment as **NON-EXECUTIVE DIRECTOR,** of the Company.

In the opinion of the Board, **MRS. SHEETAL JAIN,** fulfills the conditions for appointment as an **NON-EXECUTIVE DIRECTOR,** as specified in the Act and the Rules made thereunder and is independent of the management. Based on his qualifications, experience, and expertise, the Board considers that his appointment would be of immense benefit to the Company and accordingly recommends the resolution set out in Item No. 4 for the approval of the Members of the Company.

MRS. SHEETAL JAIN is not related to Mrs. Khusbhoo Rastogi, Non Executive Director of the Company and does not hold any share in the Company.

The Board recommends the resolution set forth in Item No. 4 for the approval of the Members as an **Ordinary Resolution**.

ITEM NO. 05

Mr. Rohit Inder Himatsingani (DIN: 01434618) was appointed as an Additional Director (Non-Executive, Non-Independent) of the Company by the Board of Directors with effect from **29th June, 2026**, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company. He holds office up to the date of the ensuing Annual General Meeting ("AGM").

The Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on **23rd July, 2026**, approved the change in designation of Mr. Rohit Inder Himatsingani from **Non-Executive, Non-Independent Director** to **Independent Non-Executive Director**, subject to the approval of the Members.

In the opinion of the Board, **MR. ROHIT INDER HIMATSINGANI** fulfills the conditions for appointment as an Non-Executive Non-Independent Director as specified in the Act and Rules made thereunder and is independent of the management. Based on his experience, knowledge, and expertise, the Board believes that his appointment would be beneficial to the Company and accordingly recommends the resolution set out in Item No. 5 for approval of the Members.

The appointment of **MR. ROHIT INDER HIMATSINGANI** is for a term of one years from the date of the ensuing AGM and he shall not be liable to retire by rotation.

MR. ROHIT INDER HIMATSINGANI is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any shares in the Company.

The Board recommends the resolution set forth in Item No. 5 for the approval of the Members as an **Ordinary Resolution**.

ITEM NO. 06

Mr. Abhishek Bhagwat Bharad (DIN: 08722996) was appointed as an Additional Director (Non-Executive, Non-Independent) of the Company by the Board of Directors with effect from **29th June, 2026**, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company. He holds office up to the date of the ensuing Annual General Meeting ("AGM").

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors at its meeting held on **23rd July, 2026** approved the change in designation of Mr. Abhishek Bhagwat Bharad from **Non-Executive, Non-Independent Director** to **Independent Non-Executive Director**, subject to the approval of the Members.

The Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a Member proposing her candidature for appointment as a Non-Executive, Non-Independent Director, liable to retire by rotation.

Mr. Abhishek Bhagwat Bharad has extensive experience in corporate strategy, business operations, and governance, and the Board believes that his association would bring valuable insights to the Company's strategic direction and overall governance. His appointment is in compliance with the provisions of the Companies Act, 2013 and applicable rules thereunder.

he is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013. he is also not related to any Director or Key Managerial Personnel of the Company and does not hold any equity shares in the Company.

The appointment of Mr. Abhishek Bhagwat Bharad as an Independent Non-Executive Director shall be for a term of **one (1) year** with effect from **23rd July, 2026**, and he shall not be liable to retire by rotation.

Mr Abhishek Bhagwat Bharad is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any shares in the Company.

The Board recommends the resolution set forth in Item No. 6 for the approval of the Members as an **Ordinary Resolution**

ITEM NO. 07

Mr. Surendra Pal Sharma (DIN: 09435695) was appointed as an Additional Director (Non-Executive, Non-Independent) of the Company by the Board of Directors with effect from **29th June, 2026**, pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company. He holds office up to the date of the ensuing Annual General Meeting ("AGM").

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors at its meeting held on **16th June, 2026** approved the change in designation of Mr. Surendra Pal Sharma from **Non-Executive Director** to **Executive Director**, subject to the approval of the Members.

The Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013, proposing the candidature of that **Mr. Surendra pal sharma** for appointment as an Executive Director of the Company. His proposed tenure as Executive Director is for a period of one year from the date of his appointment.

Mr. Surendra Pal Sharma possesses significant industry experience and a strong background in operational leadership, strategic planning, and business development. His leadership and experience are expected to contribute positively to the performance and growth of the Company.

The appointment of Mr. Surendra Pal Sharma as an Executive Director shall be for a period of **one (1) year** with effect from **16th June, 2026**, on such terms and conditions as approved by the Board of Directors.

He has confirmed that he is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013. He is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any equity shares in the Company.

Mr. Surendra Pal Sharma is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any shares in the Company.

The Board recommends the resolution set forth in Item No. 7 for the approval of the Members as an **Ordinary Resolution**.

ITEM NO. 08

Mr. Sandeep Dewan (DIN: 10473092) was appointed as an Additional Director in the capacity of Managing Director of the Company by the Board of Directors with effect from June 29, 2026, pursuant to the provisions of Sections 161, 196, 197, 203 and other applicable provisions of the Companies Act, 2013, read with Schedule V thereto and the Articles of Association of the Company. He holds office as an Additional Director up to the date of the ensuing Annual General Meeting ("AGM").

The Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013, proposing the candidature of Mr. Sandeep Dewan for appointment as a Director of the Company. The Board has recommended his appointment as the Managing Director of the Company for a period of five (5) years with effect from June 29, 2026, subject to the approval of the Members.

Mr. Sandeep Dewan possesses extensive experience in business management, strategic planning, operations and corporate affairs. Considering his knowledge, expertise, leadership capabilities and experience, the Board is of the opinion that his continued association with the Company as Managing Director will be beneficial to the Company and will contribute significantly towards its growth and development.

The remuneration payable to Mr. Sandeep Dewan, in his capacity as Managing Director, shall be determined by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, from time to time, in accordance with the provisions of Sections 196, 197 and other applicable provisions of the Companies Act, 2013, read with Schedule V thereto, and subject to such approvals as may be required under applicable laws. The remuneration may comprise salary, allowances, perquisites, benefits and other components as may be determined by the Board/Committee. The specific remuneration payable to him may be reviewed and revised from time to time in accordance with the applicable provisions of law and the terms approved by the Members.

Mr. Sandeep Dewan has confirmed that he is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013. He is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any equity shares in the Company.

Except Mr. Sandeep Dewan, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

The Board recommends the resolution set forth in Item No. 8 for approval of the Members as an **Ordinary Resolution**.

ITEM NO. 09

Mrs. Supriya Mahesh Kadam (DIN: 11489141) was appointed as an Additional Director in the capacity of an Independent Non-Executive Director of the Company by the Board of Directors with effect from **June 29, 2026**, pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 read with Schedule IV thereto, the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of the Company. She holds office up to the date of the ensuing Annual General Meeting ("AGM").

The Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013 proposing the candidature of **Mrs. Supriya Mahesh Kadam** for appointment as an Independent Non-Executive Director of the Company. The Board has recommended her appointment as an Independent Non-Executive Director, **not liable to retire by rotation**, for a period of **one (1) year** with effect from **June 29, 2026**, subject to the approval of the Members.

Mrs. Supriya Mahesh Kadam has furnished her consent to act as a Director and has submitted a declaration confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. She has also confirmed that she is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other authority.

Mrs. Supriya Mahesh Kadam possesses rich professional experience and expertise which, in the opinion of the Board, will be of significant value to the Company. The Board considers that her appointment as an Independent Non-Executive Director would be in the best interests of the Company and its stakeholders.

She has confirmed that she is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013. She is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any equity shares in the Company.

The Board recommends the resolution set forth in Item No. 9 for the approval of the Members as an **Ordinary Resolution**.

ITEM NO. 10

Mr. Ashok Chopra (DIN: 00047113) was appointed as an Additional Director in the capacity of an Independent Non-Executive Director of the Company by the Board of Directors with effect from **July 23, 2026**, pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 read with Schedule IV thereto, the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of the Company. He holds office up to the date of the ensuing Annual General Meeting ("AGM").

The Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013 proposing the candidature of Mr. Ashok Chopra for appointment as an Independent Non-Executive Director of the Company. The Board has recommended his appointment as an Independent Non-Executive Director, **not liable to retire by rotation**, for a period of **five (5) years** with effect from **July 23, 2026**, subject to the approval of the Members.

Mr. Ashok Chopra has furnished his consent to act as a Director and has submitted a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. He has also confirmed that he is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other authority.

Mr. Ashok Chopra possesses extensive professional experience and expertise in corporate management, governance and strategic affairs. The Board is of the opinion that his knowledge, experience and independent judgment will be of considerable value to the Company and will strengthen the effectiveness of the Board.

He has confirmed that he is not disqualified from being appointed as a Director in terms of Section 164 of the

Companies Act, 2013. He is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any equity shares in the Company.

The Board recommends the resolution set forth in Item No. 10 for the approval of the Members as an **Ordinary Resolution**.

ITEM NO. 11

Mrs. Puneeta K. Sharma (DIN: 11780340) was appointed as an Additional Director in the capacity of an Independent Non-Executive Director of the Company by the Board of Directors with effect from **July 23, 2026**, pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 read with Schedule IV thereto, the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of the Company. She holds office up to the date of the ensuing Annual General Meeting ("AGM").

The Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013 proposing the candidature of **Mrs. Puneeta K. Sharma** for appointment as an Independent Non-Executive Director of the Company. The Board has recommended her appointment as an Independent Non-Executive Director, **not liable to retire by rotation**, for a period of **one (1) year** with effect from **July 23, 2026**, subject to the approval of the Members.

Mrs. Puneeta K. Sharma has furnished her consent to act as a Director and has submitted a declaration confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. She has also confirmed that she is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other authority.

Mrs. Puneeta K. Sharma possesses valuable professional experience and expertise. The Board is of the opinion that her knowledge, experience and independent judgment will be of considerable value to the Company and will strengthen the effectiveness of the Board.

She has confirmed that she is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013. She is not related to any of the Directors or Key Managerial Personnel of the Company and does not hold any equity shares in the Company.

The Board recommends the resolution set forth in Item No. 11 for the approval of the Members as an **Ordinary Resolution**

ITEM NO. 12

The Company believes that employee ownership through stock options is an effective means of rewarding performance, attracting and retaining talented employees and directors, and aligning their interests with the long-term growth and success of the Company and its stakeholders.

Accordingly, the Board of Directors, on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 19th August, approved the **"HOMRE LIMITED EMPLOYEE STOCK OPTION PLAN 2026" ("ESOP 2026")**, subject to the approval of the Members of the Company.

The ESOP 2026 has been formulated in accordance with the provisions of Section 62(1)(b) of the Companies Act, 2013, Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 and the applicable provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

The salient features of the ESOP 2026 are as under:

1. **Brief Description of the Scheme:** The Scheme is intended to reward and motivate eligible employees and directors by granting stock options, thereby fostering a sense of ownership and encouraging long-term value creation.
2. **Total Number of Options:** The maximum number of Employee Stock Options proposed to be granted under the HOMRE ESOP 2026 shall be up to 3,00,00,000 (Three Crore) Options. Each Option shall entitle the eligible Option holder to acquire one equity share of the Company of face value of ₹1/- each, subject to the terms and conditions of the Scheme.
3. **Identification of Classes of Employees:** The Scheme shall be applicable to eligible employees and directors of the Company and/or its subsidiary company(ies), associate company(ies), group company(ies) or such other persons as may be permitted under applicable laws, as determined by the Board or the Nomination and Remuneration Committee.

4. **Vesting Requirements:** The options granted under the Scheme shall vest in accordance with the vesting schedule and subject to fulfilment of such conditions as may be determined by the Board/Nomination and Remuneration Committee, subject to the applicable provisions of law.

5. **Exercise Price:** The exercise price shall be determined by the Board or the Nomination and Remuneration Committee in accordance with the ESOP 2026 and applicable laws.

6. **Exercise Period:** The options shall be exercisable within such period as may be determined under the Scheme.

7. **Lock-in Period:** The shares allotted pursuant to exercise of options shall be subject to such lock-in, if any, as may be prescribed under applicable laws or the Scheme.

8. **Maximum Number of Options per Employee:** The maximum number of options that may be granted to any eligible employee/director shall be determined by the Board or the Nomination and Remuneration Committee in accordance with the Scheme.

9. **Method of Valuation:** The Company shall comply with the applicable accounting policies and the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 for valuation and accounting of stock options.

10. **Variation in Terms:** The Board or the Nomination and Remuneration Committee shall have the authority to make such modifications or amendments to the Scheme as may be required, provided that such modifications are not detrimental to the interests of the employees and are in compliance with the applicable laws.

A copy of the **HOMRE LIMITED EMPLOYEE STOCK OPTION PLAN 2026** shall be available for inspection by the Members during business hours at the Registered Office of the Company and shall also be made available electronically during the Annual General Meeting.

None of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the Resolution, except to the extent they may be eligible to participate in the ESOP 2026 and/or to the extent of their shareholding, if any, in the Company.

The Board of Directors recommends the resolution set out at **Item No. 12** for approval of the Members by way of a **Special Resolution**.

ITEM NO. 13

The Board of Directors of the Company, at its meeting held on Wednesday, August 19, 2026, considered and approved, subject to the approval of the Members of the Company and such other statutory, regulatory and other approvals as may be required, the proposal for issuance and allotment of Fully Convertible Warrants ("Warrants") on a preferential basis by way of private placement to the proposed allottees.

The proposed preferential issue is being undertaken pursuant to Sections 42, 62(1)(c), 71 and other applicable provisions of the Companies Act, 2013, read with the applicable rules made thereunder, Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended from time to time, and other applicable laws.

The proposed issue shall comprise of 5,41,12,552 (Five Crore Forty-One Lakh Twelve Thousand Five Hundred Fifty-Two)Fully Convertible Warrants, each carrying a right to subscribe to one Equity Share of the Company, at an issue price of ₹2.31/- (Rupees Two and Paise Thirty-One only) per Warrant, aggregating to a total consideration of Rs. 12,49,99,997/- (Rupees Twelve Crore Forty-Nine Lakh Ninety-Nine Thousand Nine Hundred and Ninety-Seven)

The Relevant Date for determining the issue price of the Warrants, in accordance with the applicable provisions of Chapter V of the SEBI ICDR Regulations, is August 25, 2026.

Based on the pricing formula prescribed under Chapter V of the SEBI ICDR Regulations and after considering the applicable pricing parameters as on the Relevant Date, the issue price has been determined and fixed at ₹2.31/- (Rupees Two and Paise Thirty-One only) per Warrant.

Each Warrant shall be convertible, at the option of the Warrant holder, into one Equity Share of the Company, subject to the terms and conditions of the issue and applicable laws.

The post-issue shareholding of the proposed allottees has been computed assuming full conversion of the Warrants proposed to be allotted into Equity Shares of the Company at the aforesaid issue price of ₹2.31/- per Warrant.

The post-issue shareholding and percentage indicated herein are approximate/indicative and are subject to actual allotment of the Warrants and their subsequent conversion into Equity Shares, as applicable.

Sr.No.	CATEGORY	CATEGORY	NAME	PAN	Pre preferential issue	%	Post allotment of warrants pursuant	%
1	Corporate	PROMOTER	SUPRIYA SECURITIES PVT. LTD.	AABCS6504R	16,10,600	0.81%	2,10,23,175	8.28%
2	Corporate	Non-Promoters	GANPATI WAREHOUSING LIMITED	AAACG4567F	1,21,234	0.06%	2,92,40,097	11.51%
3	INDIVIDUAL	Non-Promoters	MAMUNI AGGARWAL	AGWPG4067B	37,971	0.02%	24,64,543	0.97%
4	INDIVIDUAL	Non-Promoters	DIPESHKUMAR VALAMJIBHAI CHAUHAN	AEUPC1256N	1,54,000	0.08%	6,39,314	0.25%
5	INDIVIDUAL	Non-Promoters	KUSHA DIPESHKUMAR CHAUHAN	BLKPK2295M	4,16,860	0.21%	9,02,174	0.36%
6	HUF	Non-Promoters	DIPESHKUMAR VALAMJIBHAI CHAUHAN HUF	AAMHD1618P	2,95,807	0.15%	12,66,436	0.50%
7	INDIVIDUAL	Non-Promoters	KRUTIKA DIVYESH CHAUHAN	AXEPC9640D	50,000	0.03%	7,77,972	0.31%
8	INDIVIDUAL	Non-Promoters	DIVYESH VALAMJIBHAI CHAUHAN	AGRPC1316L	1,24,354	0.06%	6,09,668	0.24%

The post-issue shareholding/percentage is approximate/indicative, assuming full conversion of the Warrants into Equity Shares and is subject to actual allotment and conversion.

The Warrants shall be convertible, at the option of the Warrant holders, in one or more tranches, within 18 (eighteen) months from the date of allotment of the Warrants. At the time of allotment of the Warrants, the Warrant holders shall pay such amount as prescribed under the applicable provisions of the SEBI ICDR Regulations, and the balance amount shall be payable at the time of conversion of the Warrants into Equity Shares.

In the event the Warrant holders do not exercise the conversion rights within the aforesaid period of 18 months from the date of allotment, the unexercised Warrants shall lapse and the amount paid on subscription of such Warrants shall stand forfeited in accordance with the applicable provisions of the SEBI ICDR Regulations.

The Equity Shares arising upon conversion of the Warrants shall rank pari passu in all respects with the existing fully paid-up Equity Shares of the Company, including with respect to dividend, voting rights and other corporate benefits, subject to applicable laws.

The proposed preferential issue is subject to the approval of the Members of the Company by way of a Special Resolution and such other approvals, permissions, consents and sanctions as may be required from the stock exchange(s), SEBI and/or other statutory or regulatory authorities, as applicable.

The proceeds of the proposed issue shall be utilised for working capital requirements, business expansion, capital expenditure, repayment/prepayment of borrowings and general corporate purposes, as may be determined by the Board of Directors, subject to applicable laws and regulations.

The Board of Directors recommends the resolution set out at **Item No. 13** of the accompanying Notice for approval of the Members by way of a **Special Resolution.**

ITEM NO. 14

Disclosure regarding Certificate under Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Members are informed that the name of the Company was changed from "Triton Corp Limited" to "Homre Limited" in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder, and the applicable regulatory requirements.

Pursuant to Regulation 45(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the Company had obtained a certificate from a Practicing Chartered Accountant, certifying compliance with the conditions prescribed under Regulation 45(1) of the SEBI LODR Regulations in relation to the change of name of the Company.

The aforesaid certificate was inadvertently not annexed to the Notice of the Annual General Meeting of the Company held on 28 September 2025. The omission was inadvertent and did not affect the validity of the certificate obtained by the Company or the process of change of name of the Company.

In order to ensure completeness of disclosure and transparency to the Members, the said Chartered Accountant's Certificate is now being annexed to and forms part of the Notice of the Annual General Meeting scheduled to be held on 24 September 2026.

The Members are requested to take note of the aforesaid disclosure and the certificate annexed to this Notice.

The Board recommends the Resolution set out at Item No. 14 for the information and approval of the Members.

Krishan Rakesh & Co.
Chartered Accountants

PHONE: 011-40159075
143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
NEW DELHI-110034

Date : 14-03-2026

To,
The Board of Directors
HOMRE LIMITED
(Formerly Known as Triton Corp Limited)
R-4, First Floor, Khirki Extention Main Road,
Malviya Nagar, Delhi, 110017

Subject : Certification under Regulation 45(3) of SEBI (LODR) Regulation, 2015

Dear Sir,

This is reference to application of change of name of 'Triton Corp Limited' to 'Homre Limited', As the management of the Company has changed they proposed new name of the Company and has decided to change the name from 'Triton Corp Limited' to 'Homre Limited'.

On the basis of relevant records and documents produced before us for verification and in view of change in management we, M/s Krishan Rakesh & Co., Chartered Accountants, hereby confirm and certify that the Company has complied with Regulation 45(1) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015,

a. Time period of at least one year has elapsed from the last name change that was occurred in the Year:

   The Company has not changed its name since at least one year

b. At least fifty percent of the total revenue in the preceding one year period has been accounted for by the new activity suggested by the new name:

   The company's revenue for the period from January 01, 2025 to December 31, 2025 derived from the activity suggested by the new name of the Company amounting to Rs. ₹9,32,59,889/- (Rupees Nine Crore Thirty Two Lakhs Fifty Nine Thousand Eight Hundred Eighty Nine only) being the 100% of the total revenue earned.

c. The amount invested in the new activity/project is at least fifty percent. of the assets of the listed entity:

Company has made an investment towards acquisition of land for setting up of the proposed plant amounting to Rs. 15,61,000/- (Rupees Fifteen Lakhs Sixty-One Thousand only) on 09 July 2025, pertaining to the proposed new line of business, however, it does not constitute to 50% of the total assets of the company

This Certificate is issued at the request of the Company pursuant to the requirement of Regulation 45(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for onwards submission to the Stock Exchange, where the Equity Shares of the Company are listed.

FOR KRISHAN RAKESH & CO.
CHARTERED ACCOUNTANT
FRN: 009088N

SD/-
(SHIVA NISHAD)
PARTNER
M.NO. 560019
UDIN: 26560019WJTHKJ1567

Annexure to AGM Notice

The Statement of disclosures pursuant to Secretarial Standard-2 on General Meetings and Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, is as under:

1. Re-appointment of Mrs. Khushboo Rastogi (DIN: 02933074), Director Liable to Retire by Rotation

Category	**Non-Executive Non Independent Director**
Date of Birth	14-03-1984
Qualification	Graduate
Nature of Expertise	Administration and expertise in the world of fashion & design adds value to our business and its operations
Terms and conditions of Re-appointment	Mrs. Khushboo Rastogi is Non-Executive Non Independent Director and liable to retire by rotation. Further the said appointment is being made as per section 160 of the Companies Act, 2013 and there is no variation in the terms and conditions
Details of remuneration sought to be paid	**NIL**
Date of first appointment in the current designation	**16/06/2025**
Shareholding in the Company	NIL
Directorships in other Public Companies	NIL
Memberships/ Chairmanship of Committees of other Companies	NIL
Inter-se relationship between Directors and other Key Managerial Personnel	Sister of Mrs. Sheetal Jain
Number of Meetings of the Board attended during the financial year (2025-2026)	12
Details of Remuneration Drawn (FY 2025-26)	NA
Details of Remuneration sought to be paid	Eligible for sitting fees as approved by the Board
Name of the Listed Entities from which the Director has resigned in the past three years	NIL

Annexure- A

2. **Change in directors, Key Managerial Personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, and Company Secretary Etc.), Senior Management, Auditor and Compliance Officer**:

Sr. No.	Particulars	Mr. Sandeep Dewan	Mrs. Supriya Mahesh Kadam	Mr. Ashok Chopra	Mrs. Puneeta K Sharma
	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Mr. Sandeep Dewan (DIN: 10473092), who was appointed as an Additional Director and designated as Managing Director by the Board of Directors	Mrs. Supriya Mahesh Kadam (DIN: 09435695) who was appointed as an Additional Director in the meeting of Board of Directors	Mr. Ashok Chopra (DIN – 00047113) who was appointed as an Additional Director in the meeting of Board of Directors	Mrs. Puneeta K sharma (DIN: 11780340) who was appointed as an Additional Director in the meeting of Board of Directors
	Date of appointment/ re-appointment/ cessation (as applicable) & term of appointment / re-appointment	Appointment from July 23, 2026	Appointment from June 29, 2026	Appointment from July 23, 2026	Appointment from July 23, 2026
	Brief profile	Mr. Sandeep Dewan is an accomplished business leader with extensive international experience in strategic management, global commodities trading, mergers and acquisitions, business development and corporate leadership. He has worked across Europe, Asia and the Middle East, with significant exposure to the metals, commodities and telecommunications sectors.	Mrs. Supriya Mahesh Kadam is an education professional with over five years of teaching experience. She holds a Master of Arts (English), a Bachelor of Arts (English) and a Bachelor of Education from Savitribai Phule Pune University. She also holds a Diploma in Education and possesses proficiency in English, Hindi and Marathi. Mrs. Kadam has served as a teacher at Cygnet Public School, Hadapsar, Pune, where she gained valuable experience in academics, administration and communication. Her educational background, professional experience and commitment to ethical values enable her to contribute effectively to the Board's deliberations and governance practices as an Independent Director.	Mr. Ashok Chopra is a Bachelor of Technology in Chemical Engineering from the Indian Institute of Technology (IIT), Delhi, with over 30 years of experience at Snamprogetti SpA (a subsidiary of ENI SpA) and in independent consultancy. His expertise spans the Oil & Gas upstream sector, refining and petrochemicals (downstream), and pipelines and LNG, with a strong focus on technology, engineering, and EPC contracts.	Ms. Punneeta K. Sharma is a qualified Company Secretary (ACS), practising Advocate, and an IICA-certified Independent Director registered with the Independent Directors Databank. She has over 15 years of experience in corporate law, regulatory compliance, corporate governance, legal advisory, and strategic partnerships. She possesses expertise in the Companies Act, 2013, SEBI (LODR) Regulations, board governance, secretarial compliance, contract management, and stakeholder engagement. She is currently associated with Thinkspace AI as Strategic Partnerships & Governance Advisor and is also the Founder of ALTSPIRE Transformation, a leadership and organisational advisory firm. Her diverse legal, governance, and strategic experience enables her to contribute effectively to the Board and its committees.

	Disclosure of relationships between directors (in case of appointment of a director)	No Relationship between directors.	No Relationship between directors.	No Relationship between directors	No Relationship between directors
	Information as required under BSE circular Number LIST/ COM/14/2018-19 and NSE circular no. NSE/ CML/2018/24 dated June 20, 2018	Mr. Sandeep Dewan is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.	Mrs. Supriya Mahesh Kadam is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.	Mr. Ashok Chopra is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.	Mrs. Puneeta K Sharma is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.

3. Details as required under the Listing Regulations read with SEBI Master Circular No SEB1/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Particulars	Mr. Rohit Inder Himatsingani	Mr. Abhishek Bhagwat Bharad	Mr. Surendra Pal Sharma
	Reason for change viz. appointment/ Change in designation re-appointment, resignation, removal, death or otherwise	Mr. Rohit Inder Himatsingani (DIN: 01434618) from Non-Executive Director to Independent Non-Executive Director of the Company with effect from July 23, 2026, not liable to retire by rotation, for a term of one (1) year, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.	Mr. Abhishek Bhagwat Bharad (DIN: 08722996), based on the declaration the Board of Directors has approved the change in his designation from Non-Executive Non-Independent Director to Non-Executive Independent Director with effect from 23 June 2026 subject to the approval of the shareholders of the company	Mr. Surendra Pal Sharma (DIN: 09435695) based on the declaration the Board of Directors has approved the change in his designation from Non-Executive Director to Executive Director of the Company, with effect from June 16, 2026, for a period of one (1) year, on such terms and conditions as approved by the Board of Directors.
	Date of appointment/ Change in Designation re ~~appointment/ cessation (as applicable) & term of appointment / re-appointment~~	Appointment from July 23, 2026	Appointment from July 23, 2026	Appointment from June 16, 2026

	Brief profile	Mr. Rohit Inder Himatsingani possesses distinguished academic and professional qualifications and has served as a Captain in the Navy, where he gained extensive leadership, operational, and strategic management experience. Following his distinguished naval career, Mr. Inder has built significant expertise in the business of ship repair and maintenance. With his strong leadership capabilities, technical knowledge, and industry experience, he has successfully managed and overseen operations in the maritime sector. His diverse professional background and strategic insight will be valuable in contributing to the Company's growth and governance.	Dr. Abhishek Bharad is an accomplished Agribusiness Consultant, Market Research Specialist, and Development Professional with over 1 5 years of experience in agricultural economics, rural development, value chain development, and market research. Holdin a Ph.D. in A lied Economics and Agribusiness from Louisiana State University (USA), he has successfully led projects funded by organizations such as the World Bank, USDA, ATMA, POCRA, SMART, MAVIM, MSRLM, and PMFME	Mr. S.P. Sharma, B.E. (Mechanical, IIT-R), MBA HR, Former Addl. GM, NTPC with 42+ years of engineering and renewable project leadership. Architect of HOMRe's technology roadmap in solar, biomass, and cold chain systems
	Disclosure of relationships between directors (in case of appointment of a director)	No Relationship between directors.	No Relationship between directors.	No Relationship between directors
	Information as required under BSE circular Number LIST/ COM/14/2018-19 and NSE circular no. NSE/ CML/2018/24 dated June 20, 2018	Mr. Rohit Inder Himatsingani is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.	Mr. Abhishek bhagwat bharad is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.	Mr. Surendra Pal Sharma is not debarred from holding the office of Director pursuant to any SEBI Order or Order of any such authority.

Additional Shareholder Information

Financial Calendar

Financial Year: April 1, 2026 to March 31, 2027

Quarterly un-audited/annual audited

	Results shall be announced by:
First quarter	23rd July, 2026 (Held)
Half yearly	10th September, 2026
Third quarter	11th January, 2027
Fourth quarter	15th April, 2027

Book Closure: from 19 September 2026 to 24 September 2026

By order of the Board of Directors
For HOMRE LIMITED

Date: 1st September 2026
Place: New Delhi

Sd/-
Sheetal Jain
Chairperson

HOM

HARIT OORJA MATRBHUMI

HOMRE

LIMITED

NURTURING NATURE. POWERING TOMORROW.

36th ANNUAL REPORT

2025-26

CLEAN ENERGY.
SUSTAINABLE FUTURE.
STRONGER TOGETHER.

SUSTAINABLE SOLUTIONS

RESPONSIBLE GROWTH

FOR A GREENER TOMORROW

HOMRE

LIMITED

36th ANNUAL REPORT

2025 – 2026

"Vasudhaiva Kutumbakam"

THE WORLD IS ONE FAMILY

Rooted in India · *Aligned with the World* · *Focused on the Planet*

CIN: L35106DL1990PLC039989 · BSE Scrip Code: 523387 · ISIN: INE982C01033

Registered Office: R-4, Unit-102, First Floor, Khirki Extension Main Road, Malviya Nagar, New Delhi – 110017

www.homreltd.com

CORPORATE INFORMATION

Board of Directors

Mrs. Sheetal Jain	Chairperson / Non-Executive Director
Mr. Sandeep Dewan	Managing Director
Mr. Bharat Singh Bisht	Whole-Time Director
Mr. Surendra Pal Sharma	Executive Director
Mrs. Khushboo Rastogi	Non-Executive Director
Mr. Abhishek Bhagwat Bharad	Independent Director
Mr. Rohit Inder Himatsingani	Independent Director
Mrs. Supriya Mahesh Kadam	Independent Director
Mr. Ashok Chopra	Independent Director
Mrs. Puneeta K Sharma	Independent Director

Key Managerial Personnel

Chief Financial Officer	Mr. Rajeev Kumar Gupta
Company Secretary & Compliance Officer	Mrs. Pratibha Sharma

Committees of the Board

Audit Committee	Stakeholders' Relationship Committee	Nomination & Remuneration Committee
Mrs. Supriya Mahesh Kadam — Chairperson	Mrs. Sheetal Jain — Chairperson	Mrs. Puneeta K Sharma — Chairperson
Mr. Abhishek Bhagwat Bharad — Member	Mrs. Puneeta K Sharma — Member	Mrs. Sheetal Jain — Member
Mrs. Khushboo Rastogi — Member	Mr. Ashok Chopra — Member	Mrs. Khushboo Rastogi — Member
Mrs. Puneeta K Sharma — Member	Mrs. Khushboo Rastogi — Member	Mr. Abhishek Bhagwat Bharad — Member

Registered & Corporate Office

R-4, Unit-102, First Floor, Khirki Extension Main Road, Malviya Nagar, New Delhi - 110017 · Tel: 011-49096562 · www.homreltd.com

Plant

NH-11, Village Tehra Lodha, Bharatpur (Rajasthan) – 321001

Subsidiary

Maple e-Solutions Limited

Statutory Auditors

M/s Krishan Rakesh & Co., Chartered Accountants (FRN 009088N), 143, Kohat Enclave, 2nd Floor, Pitam Pura, Delhi – 110034

Secretarial Auditors

Mrs. Varsha Jain, VJ & Associates, Practising Company Secretaries, A-3/125, Sector 16, Rohini, Delhi – 110089

Internal Auditors

M/s S. Lal & Company, Chartered Accountants

Bankers

1- Yes, Bank Ltd, G.F., Plot No. M-31A, M-Block Market, G.K.-II, New Delhi - 110048 ·

2- Karnataka Bank Limited, Overseas Branch, 8-B, Upper Ground Floor, Rajendra Park, Pusa Road, New Delhi - 110060 ·

3- RBL Bank Ltd, Safdarjung, New Delhi - 110016

4- Kotak Mahindra Bank, Narayan Manzil, 23, Barakhamba Road, Connaught Place, New Delhi - 110001

Registrar & Share Transfer Agents

M/s MAS Services Limited, T-34, 2nd Floor,
Okhla Industrial Area, Phase-II, New Delhi - 110020 ·

Tel: 011-26387281/82/83 · Fax: 011-26387384 ·
www.masserv.com

CONTENTS

CHAIRPERSON'S MESSAGE

Presenting the 36th Annual Report and Audited Accounts to the Members

Dear Fellow Members of the HOMRE Family,

There are moments in the life of every enterprise when the quiet work of months — the planning, the patience, the unwavering belief — suddenly stands before you in concrete and steel. We are living one such moment. And I wanted to be the first to share it with you, personally.

On behalf of the Board of Directors, it is my privilege to place before you the 36th Annual Report of your Company, together with the Audited Standalone and Consolidated Financial Statements for the financial year ended 31 March 2026, the Reports of the Board and the Auditors thereon, and the statutory disclosures required under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These accounts have been prepared in accordance with the applicable Accounting Standards, on a going-concern basis, and reflect a true and fair view of the state of affairs of your Company — a responsibility your Board affirms in the Directors' Responsibility Statement contained in this Report.

When I speak of family, I do not use that word lightly or as a formality. You — our shareholders — are the very reason this journey began, and the reason it continues. You placed your trust in a vision before it had walls. You believed in a purpose before it had a production line. That is not merely investment. That is faith. And faith, in our culture, is the highest form of partnership.

Over the last year, our teams have worked with singular focus — heads down, hands at work — laying the foundations of what we firmly believe will be a defining enterprise of its time. Today, I am proud and deeply humbled to tell you that our plant at Bharatpur, Rajasthan is now moving into operational readiness. What was once a line on a map is now a living, breathing facility — rising from the ground as a testament to what collective conviction can build.

A LANDMARK MOMENT

Bharatpur Plant — Operational Readiness Phase

Our first facility in Rajasthan marks the beginning of HOMRE's physical presence in India's industrial heartland — designed from the ground up around the principles of clean production, responsible resource use, and long-horizon thinking. This is not just our first plant. It is the proof of our promise.

The Year in Your Accounts

The financial statements you hold record a year of decisive transition. After a prolonged period of inactivity, your Company commenced commercial operations of biomass briquettes and pellets and entered the marketing and distribution of non-ferrous metals. On a standalone basis, your Company earned a Total Income of ₹15,77,092.41 (in Hundreds) — approximately ₹15.77 crore — as against ₹64,704.34 (in Hundreds) in the previous year, and a Profit After Tax of ₹1,18,693.83 (in Hundreds), approximately ₹1.19 crore, translating into earnings of ₹0.059 per share. On a consolidated basis, after recognising a deferred tax charge attributable to the subsidiary, the Group recorded a marginal loss after tax of ₹2,368.88 (in Hundreds). The detailed results, and the notes and policies underlying them, are set out in the Financial Highlights of the Directors' Report and in the audited accounts that follow.

Your Board has, after careful deliberation, chosen to conserve every rupee of the year's earnings for the work ahead — for working capital, for the strengthening of operations, and for the expansion your Company is preparing for. Accordingly, no dividend has been recommended for the year, and the profit is proposed to be carried to Retained Earnings under Other Equity. I hold this to be the most faithful use of your money: to let it build.

A Beginning, Not a Destination

But I want you to understand something clearly. Bharatpur is a beginning, not a destination. The vision I carry — the vision we carry together — is far larger. In the years ahead, HOMRE intends to establish a network of operations across multiple locations in India, each one a node in a larger movement towards greener, more responsible industrial growth. We are building not just a company, but a legacy.

India is at an extraordinary inflection point. The world is looking to this nation for solutions — in manufacturing, in sustainability, in innovation. HOMRE intends to be among those who answer that call with conviction and capability. Rooted in the soil of Bharat yet aligned with the needs of the world — this is our positioning and our purpose.

> *"I ask not only for your continued investment, but for something far more valuable — your confidence. Because it is confidence that converts capital into courage, and courage that converts vision into reality."*

We are entering this new chapter with strong fundamentals, a clear-eyed strategy, and a management team committed to building long-term value — not just for our shareholders, but for the communities we operate in, the environment we borrow from, and the generations that will inherit what we build today.

As Chairperson, I stand before you accountable — for every decision, every milestone, and every commitment we have made, and for the accounts now placed before you for your consideration and adoption at the ensuing Annual General Meeting. The road ahead is not without its challenges. But I have seen what this family is capable of when it stands together. And I have never been more certain that our best chapters are still to be written.

Thank you — from the depths of my heart — for walking this path with us. For attending our meetings, for asking the hard questions, for believing in us through the quiet seasons as much as the celebratory ones. A family is held together not only by shared gains, but by shared belief. And in that regard, we are truly fortunate.

Welcome to the next phase of HOMRE. It will be worth the wait.

OUR THREE COMMITMENTS

🌍 Rooted in India	🌱 Aligned with the World	♻️ Focused on the Planet
Drawing strength from Bharatiya values and the world's fastest-growing major economy	Building to global standards of sustainability, governance and responsible growth	Every plant, every process, every partnership measured against a cleaner future

With profound gratitude, deep respect, and an unshakeable belief in what we are building together —

Sheetal Jain
Chairperson

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting their 36th Annual Report along with the standalone and consolidated summary financial statements for the financial year ended March 31, 2026.

FINANCIAL HIGHLIGHTS

Audited Financials Results –Standalone

(Rs. In Hundred)

Particulars	Year ended 31 March, 2026	Year ended 31 March, 2025
Net Sales/Income from Operations	15,28,621.74	0
Other Income	48,470.67	64,760.34
Total Income	15,77,092.41	64,704.34
Total Expenses	**14,57,951.39**	56,250.09
Profit /(Loss) Before Taxation	**1,19,141.02**	8,510.25
Provision for Tax	447.19	0
Profit /(Loss) After Taxation	**1,18,693.83**	8,510.25
Surplus / (Deficit) carried to Balance Sheet	**1,18,693.83**	8,510.25
Earning Per Share	0.059	0.004

Audited Financials Results – Consolidated

(Rs. In Hundred)

Particulars	Year ended 31 March, 2026	Year ended 31 March, 2025
Net Sales/Income from Operations	15,28,621.74	0
Other Income	51,897.93	64,760.34
Total Income	**15,80,519.67**	64,704.34
Total Expenses	**14,58,331.69**	56,697.09
Profit / Loss Before Taxation	**1,22,187.98**	8,063.25
Provision for Tax	447.19	0
Deferred Tax	1,24,109.67	0
Profit / Loss After Taxation and before Minority Interest	**(2,368.88)**	8063.25
Profit / Loss After Taxation and after Minority Interest	**(2,368.88)**	8063.25
Earning Per Share	(0.001)	(0.004)

OPERATIONS

During the financial year, the Company commenced commercial operations after a prolonged period of inactivity caused by financial constraints. As part of its business revival strategy, the Company has initiated operations in the manufacturing and trading of biomass briquettes and biomass pellets, catering to the growing demand for renewable and sustainable fuel solutions. In addition, the Company has also entered into the marketing and distribution of non-ferrous metals, thereby diversifying its business portfolio. The Directors believe that these initiatives represent a significant milestone in the Company's revival efforts and are expected to strengthen its operational performance, enhance revenue generation, and create long-term value for all stakeholders. The management continues to explore additional business opportunities and remains committed to achieving sustainable growth and improving the overall financial position of the Company.

CAPITAL STRUCTURE

During the current year, there is no change in the Authorised and Paid up Share Capital of the Company. Company has not received any additional Capital. Total Paid up Share Capital of the Company as on 31st March, 2026 is Rs. 19,98,89,650/-.

DIVIDEND RECOMMENDATION

In view of the Company's growth plans and the need to conserve financial resources for strengthening its operations, meeting working capital requirements, and supporting future business expansion, your Directors have decided not to recommend any dividend for the financial year 2025-26. The Board believes that retaining the profits in the business is in the long-term interest of the Company and its shareholders.

RESERVE

The Board of Directors has decided to retain the profit earned during the financial year from the Company's business operations to strengthen its financial position, support working capital requirements, and fund future business growth and expansion. Accordingly, the profit for the financial year ended March 31, 2026, is proposed to be carried forward to **Retained Earnings** under the head **'Other Equity'**, and no amount is proposed to be transferred to any specific reserve.

PUBLIC DEPOSITS

The Company has not accepted / invited any public deposits during the period under review and hence provisions of Section 73 of the Companies Act, 2013 is not applicable.

CORPORATE GOVERNANCE

Your Company is committed to maintaining the highest standards of Corporate Governance. Your directors adhere to the requirements set out by the Securities and Exchange Board of India's Corporate Governance practices and have implemented all the stipulations prescribed.

The detailed Corporate Governance Report forms part of this Director's Report vide **"Annexure-I"**.

CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements comprise the financial statements of the Company and its subsidiary as at March 31, 2026

List of subsidiary companies considered for consolidation together with the proportion of shareholding held by Group is as follows:

Name of the Subsidiary	Country of Incorporation	Proportion of ownership interest
Maple eSolutions Ltd.	India	99.99 %

MANAGEMENT DISCUSSION & ANALYSIS

A separate report on Management Discussion and Analysis relating to business and economic environment surrounding your Company have been appended to this report in terms of the Listing Agreement and marked as **"Annexure II"**.

Particulars of Employees

The Whole-time Director of the Company did not draw any remuneration during the financial year under review. Accordingly, the ratio of remuneration of the Whole-time Director to the median remuneration of employees and the percentage increase in remuneration of the Whole-time Director, as prescribed under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable.

Further, none of the employees of the Company was in receipt of remuneration exceeding the limits prescribed under Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, read with Section 197 of the Companies Act, 2013. Accordingly, the statement containing particulars of such employees is not required to be annexed to this Report.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINACIAL POSITION OF THE COMPANY

There have been no material changes or commitments affecting the financial position of the Company that have occurred between the end of the financial year ended March 31, 2026, and the date of this Report, which would have a material impact on the business or financial affairs of the Company.

VIGIL MECHANISM

Pursuant to the provisions of Section 177 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has established a Vigil Mechanism through its Whistle Blower Policy to enable directors and employees to report genuine concerns relating to unethical behaviour, actual or suspected fraud, violations of the Company's Code of Conduct, or any other improper practices. The Policy provides adequate safeguards against victimisation of persons availing the mechanism and ensures direct access to the Chairperson of the Audit Committee in appropriate and exceptional cases.

The Whistle Blower Policy is available on the Company's website. During the financial year under review, no complaint was received under the Vigil Mechanism/Whistle Blower Policy.

ANNUAL ACCOUNTS OF SUBSIDIARY COMPANY

Your Company has one Subsidiary Company namely Maple solutions Limited in which your Company holds 99.99% of shareholding.

As per the provisions of Sec 129 (3) of the Companies Act, 2013 read with rule 5 of the Companies (Accounts) Rules, 2014, a separate statement containing salient features of financial statements of subsidiary has been attached with Consolidated Financial Statements for the year 2025-2026 and the performance and financial position of the Subsidiary Company is annexed in Form AOC-1 and enclosed as **"Annexure III".**

The Consolidated Financial Statements have been presented in the Annual Report.

STATUTORY AUDITORS

Pursuant to the provisions of Section 139, 141 and other applicable provisions, if any, of the Companies Act, 2013, read with the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Members of the Company do hereby appoint M/s. KRISHAN RAKESH & CO., Chartered Accountants, New Delhi (Firm Registration No. 009088N) as the Statutory Auditors of the Company, to hold office for a term of five consecutive years commencing from the conclusion of this Annual General Meeting held in the year 2025 until the conclusion of the Annual General Meeting to be held in the year 2030, on such

AUDITORS' REPORT

The observations/qualifications of the Auditors in the Auditors Report are explained and clarified, wherever necessary, in the appropriate Notes to the Accounts.

SECRETARIAL AUDITORS

M/s VJ & Associates, Practicing Company Secretaries have been appointed as Secretarial Auditor of the Company for the financial year 2025-2026 in line with the provisions of Section 204 of the Companies Act, 2013. The Report of Secretarial Auditor (Form MR-3) for the Financial Year 2025-2026 is annexed vides **"Annexure IV".**

PREVENTION OF INSIDER TRADING:

In compliance with the provisions of Securities Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Board has adopted a code of conduct and code of practices and procedures for fair disclosure of unpublished price sensitive information to preserve the confidentiality of price sensitive information to prevent misuse thereof and regulate trading by designated persons.

DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Details of Directors and Key Managerial Personnel as on date;

Mrs. Meena Rastogi	Director/Chairperson
Mrs. Khusbhoo Rastogi	Non-Executive Director (Appointed on 16.06.2025)
Mr. Bharat Singh Bisht	Whole Time Director (Change in Designation w.e.f. 16.06.2025)
Mr. Sachin Kumar Bhimrajka	Executive Director (Appointed on 16.06.2025)
Mr. Abhishek Bhagwat Bharad	Managing Director (Appointed on 30.03.2026)
Mr. Sandeep Dewan	Executive Director (Appointed on 30.03.2026)
Mr. Ashok Chopra	Independent Director (Appointed on 28.01.2026)
Mr. Surendra Pal Sharma	Independent Director (Appointed on 16.06.2025)
Mrs. Supriya Mahesh Kadam	Independent Director (Appointed on 30.03.2026)
Mrs. Pratibha Sharma	Company Secretary (Appointed on 20.05.2026)
Mr. Rajeev Kumar Gupta	Chief Financial Officer

Tenure of Mr. Bharat Singh Bisht, Whole Time Director & Mr. Sachin Kumar Bhimrajka whose is fixed and not liable to retire by rotation, Mr. Ashok Chopra , Mr. Surendra Pal Sharma & Mrs. Supriya Mahesh Kadam are independent directors, who are not liable to retire by rotation as per companies Act, 2013. Mrs. Meena Rastogi, Mrs. Khushboo Rastogi, Abhishek Bhagwat Bharad, Directors of the Company retires by rotation and being eligible offer herself/himself for re-appointment. Appointments of all the directors are in compliance with the provisions of Section 164(2) of the Companies Act, 2013.

Pursuant to the provisions of Section 149 and other applicable provisions of the Companies Act, 2013 with respect to appointment and tenure of the Independent Directors which came into effect from April 1, 2014, the Independent Directors shall be appointed for not more than two terms of five years each and shall not be liable to retire by rotation. The Term shall be effective prospectively.

Following are the Key Managerial Personnel of the Company under the provisions of Section 203 of the Companies Act, 2013.

S. No	Name	Designation
1.	Mrs. Sheetal Jain	Managing Director (Resigned on 16.06.2026)
2.	Mr. Bharat Singh Bisht	Whole Time Director (Change in Designation w.e.f. 16.06.2025)
3.	Mr. Rajeev Kumar Gupta	Chief Financial Officer
4.	Mrs. Anu Aggarwal	Company Secretary (Appointed on 23.02.2026)
5.	Mrs. Pratibha Sharma	Company Secretary (Appointed on 20.05.2026)

APPOINTMENT OF DIRECTORS & KEY MANAGERIAL PERSONNEL

S.No.	Name of Directors/KMP	Designation	Date of appointment
1.	Mr. Mahesh Mahadeo Kadam	Independent Director	28 April, 2025
2.	Mrs. Khushboo Rastogi	Non - Executive Non -Independent Director	16 June, 2025
3.	Mr. Sachin Kumar Bhimrajka	Executive Director	16 June, 2025
4.	Mr. Surendra Pal Sharma	Independent Director	16 June, 2025
5.	Mr. Bharat Singh Bisht	Change in Designation from Independent Director to Whole Time Director	16 June, 2025
6.	Mr. Sunder Singh	Company Secretary	16 June, 2025
7.	Mr. Nitin Dubey	Company Secretary	27 October, 2025
8.	Mr. Ashok Chopra	Independent Director	28 January,2026
9.	Ms. Anu Aggarwal	Company Secretary	23 February,2026
10.	Mr. Abhishek Bhagwat Bharad	Non - Executive Non -Independent Director	30 March, 2026
11.	Mr. Sandeep Dewan	Executive Director	30 March, 2026
12.	Mrs. Supriya Mahesh Kadam	Independent Director	30 March, 2026

RESIGNATION OF DIRECTORS & KEY MANAGERIAL PERSONNEL

S.No.	Name of Directors/KMP	Designation	Date of resignation
1.	Mrs. Sheetal Jain	Managing Director	16 June, 2025
2.	Mr. Tushar Rastogi	Independent Director	16 June, 2025
3.	Mr. Sunder Singh	Company Secretary	14 October, 2025
4.	Mr. Nitin Dubey	Company Secretary	01 December 2025
5.	Mr. Mahesh Mahadeo Kadam	Independent Director	28 January,2026

NUMBER OF MEETINGS OF THE BOARD

During the period commencing from 1st April, 2025 and ending on 31st March, 2026, the board of directors of your company met on the following dates

Sr. No.	Date of Meeting
1	28.04.2025
2	30.05.2025
3	16.06.2025
4	31.07.2025
5	12.08.2025
6	19.08.2025
7	26.08.2025
8	09.10.2025
9	27.10.2025
10	20.11.2025
11	08.12.2025
12	09.01.2026
13	28.01.2026
14	23.02.2026
15	30.03.2026

RISK MANAGEMENT

The Company has a Risk Management process which provides an integrated approach for managing the risks in various aspects of the business.

PARTICULARS OF LOANS, INVESTMENTS OR GUARANTEES UNDER SECTION 186 OF COMPANIES ACT, 2013

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments covered under the provisions of Section 186 of the Companies Act, 2013, hence the said provision is not applicable.

RELATED PARTY TRANSACTIONS UNDER SECTION 188 OF COMPANIES ACT, 2013

All the transactions were made in the ordinary course of business. The provisions of Section 188 of the Companies Act, are therefore, not attracted.

The disclosure of Related Party Transaction as per AS-24 has provided in the Notes to Accounts to the Financials of the Company vide **"Annexure-V"**.

AUDIT COMMITTEE UNDER SECTION 177 OF COMPANIES ACT, 2013

As per the provisions of Section 177 of the Companies Act, 2013, the Company is having the Audit Committee to oversee internal audit and control procedures, final accounts and reporting process. The committee comprises of three Non Executive Directors.

NOMINATION AND REMUNERATION COMMITTEE UNDER SECTION 178 OF COMPANIES ACT, 2013

As per section 178 of the Companies Act, 2013 and rules made there under, Company is having the Nomination and Remuneration Committee to look after the appointment, resignations and cessation of the employees of the Company and their remuneration. Nomination and Remuneration Committee comprises of three Non Executive Directors which recommend in the Board policy relating to remuneration of Directors, Key Managerial Personnel and other employees.

STAKEHOLDER RELATIONSHIP COMMITTEE

In compliance of Section 178 of the Companies Act, 2013 along with rules made there under, Company is having the Stakeholders' Relationship Committee by the Board of Directors, to consider and resolve the grievances of security holders of the Company. The committee comprises of three Non-Executive Directors.

DISCLOSURE AS PER THE SEXUAL HARRASMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHOBITION AND REDRESSAL) ACT, 2013

The Company has a policy on prohibition, prevention and redressal of Sexual Harassment of women at workplace and matters connected there with or incidental there to covering all the aspects as contained under "The Sexual Harassment of women at workplace (Prohibition, Prevention and Redressal) Act, 2013".

During the Financial Year 2024-25, no complaint was received under the policy.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has an Internal Control System, commensurate with its size, scale and complexity of its operations. Audit Committee reviews internal audit reports and oversees the internal control system of the Company.

REMUNERATION POLICY

The Company has a Nomination and Remuneration Policy for selection and appointment of Directors Key Managerial Personnel and their remuneration. A note on Nomination and Remuneration Policy has been made part of the Corporate Governance Report.

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134 of the Companies Act, 2013 with respect of Directors' responsibility, it is hereby confirmed,

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

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

III. That the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

IV. That the directors had prepared the annual accounts on a going concern basis.

V. The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

VI. The directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

DECLARATION BY INDEPENDENT DIRECTOR

All Independent Directors of the Company have given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and SEBI (LODR), Regulations, 2015.

INTERNAL AUDITOR

The Company has appointed M/s. S .Lal & Company, Chartered Accountants as Internal Auditor of the Company for the FY 2025-2026, who has conducted internal audit of the Company.

REPORTING OF FRAUD BY AUDITORS:

During the year under review, neither the statutory auditors nor the secretarial auditors has reported to the audit committee, under Section 143(12) of the Companies Act, 2013, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's Report.

DETAILS OF SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANIES

During the year under review, no company became Subsidiary/Joint Venture/Associate of the Company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL IMPACTING THE GOING CONCERN STATUS OF THE COMPANY

There are no such significant and / or material orders passed by the Regulators or Courts or Tribunal impacting the going concern status and Company's future.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to Section 135 of Companies Act, 2013, the Company doesn't have working status. Therefore, it is not required to constitute a CSR Committee.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING & OUTGO:

The particulars relating to conservation of energy and technology absorption read with the Companies (Disclosure of Particulars in the Report of the Board of Directors) Rules, 1988 is enclosed herewith as **Annexure-VI**.

EXTRACT OF ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of annual return in Form MGT-9 is enclosed herewith as **Annexure-VII**.

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

M/s Datt Ganesh & Associates, Practising Company Secretaries have certified that during FY 2025-26, none of the Directors of the Company have been debarred or disqualified from being appointed or continuing as Directors of the Companies by the Securities and Exchange Board of India (SEBI) or Ministry of Corporate Affairs (MCA) or any such authority. A certificate issued by M/s Datt Ganesh & Associates to that effect is attached as Annexure-VIII forming part of this report.

STOCK EXCHANGE LISTING:

The Equity Shares of your Company are listed at:

I. The Stock Exchange, Mumbai. (BSE);

I. The Calcutta Stock Exchange (Applied for the delisting of security)

CODE OF CONDUCT

The Company has in place a comprehensive Code of Conduct (the Code) applicable to all the employees and Non-executive Directors including Independent Directors. The Code is applicable to Non-executive Directors including Independent Directors to such extent as may be applicable to them depending on their roles and responsibilities. The Code gives guidance and support needed for ethical conduct of business and compliance of law. The Code has been circulated to Directors and Management Personnel, and its compliance is affirmed by them annually. A declaration signed by the Company's Directors is published in this Report.

INTERNAL FINANCIAL CONTROLS

The Company had laid down Internal Financial Controls and such internal financial controls are adequate with reference to the Financial Statements and were operating effectively.

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

During the period under review, there were no applications made or any proceedings pending in the name of the Company under the Insolvency and Bankruptcy code, 2016.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the period under review, there has been no onetime settlement of loans taken from bank and financial institutions

APPRECIATION & ACKNOWLEDGEMENT

Your Directors appreciate the valuable co-operation extended by the Company's Bankers, monitoring agencies & other Central and State Government departments, for their continued support. Your Directors place on record their wholehearted appreciation of your Company's employees at all levels. Your Directors also acknowledge with gratitude the backing of its shareholders.

By order of the Board of Directors

For **Homre Limited**

(Formerly Triton Corp Limited)

	Sd/-	Sd/-
Date: 20.05.2026	**Bharat Singh Bisht**	**Meena Rastogi**
Place: New Delhi	(Whole Time Director)	(Director)
	DIN: 02944635	DIN: 01572002

ANNEXURES TO DIRECTOR'S REPORT
Annexure - I

CORPORATE GOVERNANCE REPORT (In accordance with Regulation 27 of the (Listing Obligations and Disclosures Requirements) Regulations, 2015

INTRODUCTION:

Homre Limited has complied in all material respect with the requirements relating to the Corporate Governance as per Regulation 27 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 executed with the Stock Exchanges, as detailed below:

COMPANY'S PHILOSOPHY OF CORPORATE GOVERNANCE

Triton's commitment to ethical and lawful business conduct is fundamental shared value of its Board of Directors, management and employees.

BOARD OF DIRECTORS

1. **Composition of the Board**

   As on March 31, 2026, the Board of Directors of the company consisted of Nine Directors. The Chairman of the Board is a Non-Executive Promoter Director. In addition, the Board comprises of Eight other Directors, Three of them being an Executive Director. And out of the remaining two are Non-Executive and Three are Independent Directors.

2. **Board Meetings**

   During the period commencing from 1st April, 2025 and ending on 31st March, 2026, the board of directors of your company met on the following dates ;

Sr. No.	Date of Meeting
1	28.04.2025
2	30.05.2025
3	16.06.2025
4	31.07.2025
5	12.08.2025
6	19.08.2025
7	26.08.2025
8	09.10.2025
9	27.10.2025
10	20.11.2025
11	08.12.2025
12	09.01.2026
13	28.01.2026
14	23.02.2026
15	30.03.2026

Information supplied to the Board

Mandatory and other information as is necessary to understand a matter or to arrive at any decision or is material to any agenda is provided to the Board of Directors for discussion and information at the meeting.

Agenda papers for the Board Meetings are circulated to the members well in advance of each meeting so that all the Directors can actively participate in the deliberations on various agenda items put before them.

3. **Directors' attendance record and directorships**

Name of the Directors	Category	Attendance Particulars			No. of other Directorships and Committee memberships, Committee chairmanships		
		Number of Board Meetings		Last AGM			
		Held	Attended		No of Directorship in listed entities including this listed entity	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity
Mrs. Meena Rastogi	NED	15	15	Yes	1	3	1
Mr. Tushar Rastogi	NED/ID	15	3	No	1	3	1
Mr. Bharat Singh Bisht	NED/ID	15	3	No	1	3	1
Mr. Bharat Singh Bisht	ED/Whole Time Director	15	12	Yes	1	NIL	NIL
Mrs. Sheetal Jain	MD/ED	15	3	No	1	NIL	NIL
Mr. Mahesh Mahadeo Kadam	NED/ID	15	5	No	1	3	1
Mrs. Khushboo Rastogi	NED	15	12	Yes	1	NIL	NIL
Mr. Sachin Kumar Bhimrajka	ED	15	12	Yes	1	NIL	1
Mr. Surendra Pal Sharma	NED/ID	15	11	Yes	1	3	NIL
Mr. Ashok Copra	NED/ID	15	NIL	No	2	3	NIL
Mr. Abhishek Bhagwat Bharad	NED	15	1	No	1	NIL	NIL
Mr. Sandeep Dewan	ED	15	1	No	1	NIL	NIL
Mrs. Supriya Mahesh Kadam	NED/ID	15	1	No	1	3	1

Notes:

PD- Promoter Director, NED- Non Executive Director, ED- Executive Director, ID- Independent Director.

The Directorships held by the Directors, as mentioned above, do not include the Directorships held in Private Limited Companies;

The Committees considered for the purpose are those prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4. **Remuneration to Directors**

For the Financial Year 2025-2026.

(i) Executive Directors

Name of Director	Designation	Remuneration paid during the year
Mr. Bharat Singh Bisht (appointed on 16.06.2025)	Whole Time Director	NIL
Mr. Sachin Kumar Bhimrajka (appointed on 16.06.2025)	Executive Director	NIL
Mrs. Sheetal Jain (Resigned on 16.06.2025)	Managing Director	NIL

(ii) Non-Executive Director

The Company doesn't pay any remuneration to its Non-Executive Directors. The Company has received necessary declaration from each Independent Director under Section 149(7) of the Companies Act, 2013 that he has met criteria of independence laid down in Section 149(6) of Companies Act, 2013 and Regulation 16 of (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Code of Conduct

Homre Limited's Board of Directors has laid down a Code of Conduct for all Board members and designated Senior Management of the Company. All Board members and designated Senior Management personnel have affirmed compliance with the Code of Conduct. A declaration signed by the Chief Executive Officer/Managing Director regarding affirmation of the compliance with the Code of Conduct by Board and senior management is appended at the end of this report.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Board has pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, framed "Vigil Mechanism (Whistle Blower) Policy" ("the Policy")' to deal with instances of fraud and mismanagement, if any. This Policy has been formulated to provide Vigil Mechanism for employees including directors of the Company to report genuine concerns from time to time. The policy is placed on the website of the Company and may be accessed at a link:- https://homreltd.com

POLICIES

The Company has adopted the various policies in compliance with the provisions of SEBI (LODR) Regulations, 2015:

1. Materiality of Events and Disclosure of Material Events.
2. Grievance-Redressal-Details.
3. Policy on dealing with Related Party Transactions.
4. Familiarization Programme of Independent Director.
5. Archival-policy

The details of the Policy are available on the website of the Company at https://homreltd.com/

Details of Subsidiary/Joint Venture/Associate Companies

During the year under review, no company became Subsidiary/Joint Venture/Associate of the Company.

Related Party Transactions

There is no material significant related party transaction of the company, which have conflict with interests of the company at large.

Board Level Committees

The Company has constituted the Audit Committee, Nomination and Remuneration Committee, Stakeholder Relationship Committee. The Committees comprise of experienced members of the Board who ensure that high standards of Corporate Governance are followed in every sphere.

AUDIT COMMITTEE

Name	Status	Number of Audit Committee Meetings	
		Held	Attended
Mr. Tushar Rastogi (Resigned on 16.06.2025)	Chairman	7	1
Mr. Surendra Pal Sharma (Appointed on 16.06.2025)	Chairman	7	6
Mrs. Meena Rastogi	Member	7	7
Mr. Supriya Mahesh Kadam (Appointed on 30.03.2026)	Member	7	Nil
Mr. Bharat Singh Bisht	Member	7	1
Mr. Ashok Chopra (Appointed on 28.01.2026)	Member	7	Nill
Mr. Mahesh Mahadeo Kadam (28.04.2025 to 28.01.2026)	Member	7	5

STAKEHOLDER RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee consists of the following three directors:

As on date the Committee comprises of three Non-Executive Directors. During the year, the Committee met 4 times and the attendance of members of the meetings was as follows:

Name	Status	Number of Stakeholder Relationship Committee Meetings	
		Held	Attended
Mrs. Meena Rastogi	Chairman	3	3
Mr. Bharat Singh Bisht	Member	3	Nil
Mr. Tushar Rastogi	Member	3	Nil
Mr. Surendra Pal Sharma (Appointed on 16.06.2025)	Member	3	3
Mr. Supriya Mahesh Kadam (Appointed on 30.03.2026)	Member	3	Nil
Mr. Ashok Chopra (Appointed on 28.01.2026)	Member	3	Nil
Mr. Mahesh Mahadeo Kadam (28.04.2025 to 28.01.2026)	Member	3	2

All share transfers are completed within statutory time period from the date of receipt provided the documents meet the legal requirements in all respects. The Company received no complaints during the year and no complaints were remaining to be redressed as on 31st March, 2026.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee consists of the following three directors:

As on date the Committee comprises of three Non-Executive Directors. During the year, the Committee met 4 times and the attendance of members of the meetings was as follows:

Name	Status	Number of Nomination and Remuneration Committee Meetings	
		Held	Attended
Mr. Bharat Singh Bisht	Chairman	6	1
Mr. Mahesh Mahadeo Kadam (28.04.2025 to 28.01.2026)	Member	6	3
Mr. Supriya Mahesh Kadam (Appointed on 30.03.2026)	Member	6	1
Mr. Surendra Pal Sharma (Appointed on 16.06.2025)	Member	6	4
Mr. Ashok Chopra (Appointed on 28.01.2026)	Member	6	Nil
Mrs. Meena Rastogi	Member	6	6
Mr. Tushar Rastogi	Member	6	1

The Nomination and Remuneration Committee performs the following key functions:

1. Reviewing and periodically determining the compensation and benefits for the Executive Directors.
2. Reviewing the Company's remuneration policy.
3. Reviewing the Employee Stock Option Plan of the Company, and prescribing appropriate process to be followed in considering and granting of such options.

Secretary

The Company Secretary of the Company acts as Secretary of all the Committees.

Annexure – II

MANAGEMENTS' DISCUSSION & ANALYSIS REPORT

OPERATIONS

During the financial year under review, the Company successfully commenced its business operations, marking a significant milestone in its business revival and strategic transformation. After remaining non-operational in its erstwhile line of business for the past few years, the Company has diversified its operations into the manufacturing and trading of biomass pellets and briquettes, which are sustainable and environmentally friendly biofuels. In addition, the Company has also commenced the marketing and distribution of non-ferrous metals, thereby broadening its business portfolio and strengthening its revenue base.

These strategic initiatives are aligned with the Company's long-term vision of building a diversified and sustainable business while capitalizing on emerging market opportunities. The Board believes that the Company's entry into the renewable energy sector and the non-ferrous metals business has laid a strong foundation for future growth. The Company remains committed to expanding its operations, enhancing operational efficiencies, and exploring new business opportunities to create sustainable long-term value for its shareholders and other stakeholders.

OPPORTUNITIES

India's renewable energy sector presents vast growth potential, driven by government mandates for biomass co-firing in coal-based power plants, rising global demand for clean fuels, and the increasing need for sustainable energy alternatives. With strong policy support from the Ministry of Power and the global shift towards carbon neutrality, Triton Corp Limited is well-positioned to leverage its upcoming biomass pellet manufacturing facilities to cater to both domestic and international markets. The Company is also planning a Right Issue to fund this project, while simultaneously engaging with NBFCs and banking institutions for both project financing and working capital funding requirements.

ADEQUACY OF INTERNAL CONTROL

Robust internal control systems are being enhanced to accommodate the operational complexities of the new renewable energy business, ensuring compliance with environmental regulations, energy efficiency standards, and occupational safety norms. These systems will also ensure that financial and operational reporting remains accurate and transparent.

HUMAN RESOURCES:

The renewable energy business will require skilled manpower in plant operations, quality control, supply chain management, and environmental compliance. To successfully commence operations in FY 2025-26, the Company has appointed a dedicated technical, finance, and operations team. In parallel, it is investing in training programs to upskill its workforce, with a focus on local employment generation around project sites.

CORPORATE GOVERNANCE:

The Company follows principle of effective Corporate Governance. The endeavor of the Company is not only to comply with regulatory requirements but also to practice Corporate Governance principles that lay emphasis on integrity, transparency and overall accountability.

The Company adheres to most of the recommendations made by the SEBI and incorporated by the Stock Exchanges in the Standard Listing Agreement.

VALUE CREATION

The diversification into renewable energy aligns with Homre Limited's long-term vision to create sustainable value for shareholders, stakeholders, and the environment. By converting agricultural residues into clean energy, the Company will contribute to reducing open-field burning, lowering carbon emissions, and fostering rural economic growth.

DISCLAIMER:

This MD &A contains forward-looking statements, which may differ materially due to various risks and uncertainties. The Company assumes no obligation to publicly update such statements in light of future events or developments.

Means of Communication:

The Quarterly Results along with the Notes are normally published in one National English Newspaper and one Hindi Newspaper circulating in New Delhi, within 48 hours of approval by the Board and are faxed/e-mailed/ intimated to Stock Exchanges.

General Body Meetings

The last three (3) Annual General Meetings of the Company were held on:

Financial Year	AGM	Location	Date	Time
2024-25	35th	Through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM")	28th September, 2025	11:30 a.m.
2023-24	34th	Through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM")	28th September, 2024	01:00 p.m.
2022-23	33rd	Through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM")	30th September, 2023	01:30 p.m.

During these meetings, all the resolutions were duly passed unanimously.

Postal Ballot:

During the year under review, No resolution through postal ballot was passed.

Dividend payment

In view of losses during 2025-2026, the Directors have decided not to recommend any dividend.

Listing

Equity shares of your Company are listed on the Bombay Stock Exchange Limited (BSE) and Calcutta Stock Exchange Association Limited.

The Company has filed an application with the Calcutta Stock Exchange Association Limited for voluntary delisting of equity shares.

Registrar and Transfer Agent

Securities and Exchange Board of India (SEBI), has made it mandatory for all work relating to share transfer, both in physical and electronic form, to be handled either wholly 'in house' by Companies or wholly by a SEBI registered external Registrar and Transfer Agent. Pursuant to this, the Company has appointed **MAS Services Limited, T-34 IInd Floor Okhla Industrial Area, Phase-II, New Delhi-110020.**

Company's Corporate Address:

Registered Office: R-4, Unit-102 First Floor, Khirki Extention Main Road, Malviya Nagar, New Delhi-110017.

Address for Correspondence

For Share Transfer/Dematerialization of shares, change of address and any other query relating to shares	For Investors Assistance & Compliance Officer
MAS Services Limited T-34, IInd Floor, Okhla Industrial Area, Phase-II New Delhi - 110 020	**Compliance Officer** R -4, Unit-102 First Floor, Khirki Extention Main Road, Malviya Nagar, New Delhi-110017 Telephone No. : 011-49096562 e-mail id : cs@tritoncorp.in

Stock Code

Bombay Stock Exchange (Scrip)	:	523387
Physical mode (No of shares)	:	8986051
Demat mode (No of shares)	:	190903599

ISIN No.: INE982C01033

Corporate Identity Number: L35106DL1990PLC039989

Dematerialization of Shares and Liquidity

The Company has entered into agreement with National Securities Depository Limited (NSDL) and Central Depository Services Limited (CDSL) for dematerialization of its equity shares. The shares of your company are frequently traded on Bombay Stock Exchange. As of March 31, 2026, **95.51% of the equity capital** of your company is in dematerialised mode.

Shareholding Pattern as on March 31, 2026

S.No.	Category	No. of Shares held	%age Shareholding
A.	**Shareholding of Promoter and Promoter Group**		
1.	Indian Promoters: - Individuals/HUF - Bodies Corporate	37,510 13,13,51,863	0.02 65.71
2.	Foreign Promoters- - Individuals - Bodies Corporate	0 0	0 0
B. 1.	**Public Shareholding** Institutions		
(a)	Mutual Funds/UTI	1,99,100	0.10
(b)	Financial Institutions/Banks	0	0
(c)	Central Government/State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors	4,60,968	0.23
(g)	Foreign Venture Capital Investors	0	0
2.	**Non-Institutions**		
(a)	Individuals- i) Individual shareholders holding nominal share capital up to Rs. 2 lakhs ii) Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs	4,70,33,573 1,50,34,293	23.53 7.52
(b) (c) (d)	Non Resident Indians (NRIs) Body Corporate Any Other	39,21,229 1,77,1456 79658	1.96 0.89 0.04
	Total	**19,98,89,650**	**100.00**

Distribution of Shareholding as on March 31, 2026

Share Holding Of Nominal Value of Rs	Number of Shareholders	% to Shareholders	No. of shares held	Amount in Rs	% to share holding
1 TO 5000	20,965	92.938	1,50,93,661	1,50,93,661	7.551
5001 TO 10000	786	3.484	62,61,595	62,61,595	3.132
10001 TO 20000	381	1.688	56,37,598	56,37,598	2.820
20001 TO 30000	128	0.567	32,38,401	32,38,401	1.620
30001 TO 40000	70	0.310	24,72,711	24,72,711	1.237
40001 TO 50000	40	0.177	18,62,133	18,62,133	0.931
50001 TO 100000	106	0.469	78,17,101	78,17,101	3.910
100001 AND ABOVE	82	0.363	15,75,06,450	15,75,06,450	78.796
Total	**22,558**	**100.00**	**19,98,89,650**	**19,98,89,650**	**100.00**

Market Price Data (BSE)

The Market price data is given below from April 1, 2025 up to March 31, 2026.

Month	High	Low
Apr-2025	0.55	0.55
May- 2025	0.57	0.55
Jun – 2025	0.59	0.57
Jul – 2025	0.61	0.59
Aug-2025	0.61	0.61
Sep -2025	0.98	0.61
Oct- 2025	1.91	1.02
Nov-2025	2.47	1.94
Dec- 2025	2.20	1.45
Jan-2026	2.07	1.81
Feb-2026	1.99	1.16
Mar-2026	1.64	1.15

Source: www.bseindia.com

Directors' Shareholding

Name of the Director	Number of Equity Shares held
Mrs. Meena Rastogi	32,250

By order of the Board of Directors

For **Homre Limited**

(Formerly Triton Corp Limited)

	Sd/-	Sd/-
Date: 20.05.2026	**Bharat Singh Bisht**	**Meena Rastogi**
Place: New Delhi	(Whole Time Director)	(Director)
	DIN: 02944635	DIN: 01572002

Annexure – III

FORM NO. AOC.1

Statement containing salient features of the financial statement of subsidiaries/~~associate companies/joint ventures~~

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented) (Rs. In Hundred)

S. No	Particulars	Details
1.	Name of the Company	Maple e-Solutions Limited
2.	Reporting Period for the Subsidiary concerned, if different from the holding Company's reporting period.	1st April, 2025 to 31st March, 2026
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	Not Applicable
4.	Share Capital	4,10,000.00
5.	Reserves and Surplus	(11,31,035.05)
6.	Total Assets (Excluding Investment)	3,665.00
7.	Total Liabilities (Non- Current and Current)	7,42,019.28
8.	Investments	17,319.05
9.	Turnover	NIL
10.	Profit/(Loss) before Taxation	3,046.96
11.	Provision for Taxation	1,24,109.67
12.	Profit/(Loss) after Taxation	(1,21,062.71)
13.	Proposed Dividend	NIL
14.	% of Shareholding	99.99%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations :- **NIL**
2. Names of subsidiaries which have been liquidated or sold during the year :- **NIL**

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures: - **Not Applicable**

By order of the Board of Directors

For **Homre Limited**

(Formerly Triton Corp Limited)

	Sd/-	Sd/-
Date: 20.05.2026	**Bharat Singh Bisht**	**Meena Rastogi**
Place: New Delhi	(Whole Time Director)	(Director)
	DIN: 02944635	DIN: 01572002

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 No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members
HOMRE LIMITED
R - 4, UNIT 102, FIRST FLOOR,
KHIRKI EXTENTION MAIN ROAD
MALVIYA NAGAR NEW DELHI 110017

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **HOMRE LIMITED** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

I have examined the books, papers, minute books, forms and returns filed and 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 there under including any re-enactment thereof;

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. The Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment and Overseas Direct Investment;

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

   a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

   b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 and 2015;

   c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

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

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

   f) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

   g) The Company has also complied with the requirements under Equity Listing Agreements entered into with BSE Limited, national Stock Exchange of India Limited; and

   h) The Memorandum and Articles of Association.

vi. For other applicable laws my audit was limited to -

   1) Regulations related to import and export.

   2) The Custom Act, 1962

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

1. Secretarial Standards with regard to the Meeting of Board of Directors (SS-1) and General Meeting (SS-2) issued by The Institute of Company Secretaries of India.

2. The Listing Agreements entered into by the Company with the Bombay Stock Exchange Limited and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

3. Company has applied for delisting of its shares from Jaipur Stock Exchange Limited which is still in process.

I REPORT THAT:

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

The Company has, in my opinion, complied with the provisions of the Companies Act, 2013 and the Rules made under the Act and the provisions of Companies Act, 2013 and the Memorandum and Articles of Association of the Company.

The compliances of applicable financial laws including Direct and Indirect Tax Laws by the Company has not been reviewed in this Audit since the same has been subject to review by Statutory Auditors and other designated professionals.

I FURTHER REPORT THAT:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the Audit Period were carried out in compliance with the provisions of the Act.

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

The Company has obtained all necessary approvals under the various provisions of the Act.

The Directors have complied with the disclosure requirements in respect of their eligibility of appointment, their being independent and compliances with the Code of Business Conduct & Ethics for Directors and Management Personnel.

The Company has complied with the all the applicable Regulations as per the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 of Listing Agreement.

The Company has complied with the provisions of the Depositories Act, 1996 and the Byelaws framed thereunder by the Depositories with regard to dematerialization / rematerialisation of securities and reconciliation of records of dematerialized securities with all securities issued by the Company.

The Company has complied with the provisions of the Securities Contract (Regulation) Act, 1956 and the Rules made under the Act, with regard to maintenance of minimum public shareholding.

The Company has complied with the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 including the provisions with regard to disclosures and maintenance of records required under the said Regulations.

There was no prosecution initiated and no fines or penalties were imposed during the year under review under the Act, SEBI Act, Depositors Act, Listing Agreement and Rules, Regulations and Guidelines framed under these Acts against/on the Company, its Directors and Officers.

I further report that during the Audit period, there were no other events /action that has major bearing on the company's compliance responsibilities in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

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

For VJ & Associates
Company Secretaries

Sd/-

(VARSHA JAIN)
Membership No.: 65340
C.P. No.: 24480
UDIN No.: A065340H000423995

Dated: 20.05.2026
Place: New Delhi

Annexure A

<u>This report is to be read with my letter of even date which is annexed as Annexure - I and forms an integral part of this report</u>

To
The Members
HOMRE LIMITED
R - 4, UNIT 102, FIRST FLOOR,
KHIRKI EXTENTION MAIN ROAD
MALVIYA NAGAR NEW DELHI 110017

Dear Members,

Our Secretarial Audit Report of even date, for the financial year 2025 - 2026 is to be read along with this letter.

Management' Responsibility

1. It is the responsibility of the management of the company to maintain Secretarial records, devise proper system to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

1. Our responsibility is to express an opinion on these Secretarial records, standards and procedures followed by the company with respect to secretarial compliances.
2. We believe that audit evidence and information obtained from the company's management is adequate and appropriate for us to provide a basis for our opinion.
3. Whenever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.

Disclaimer

1. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the effectiveness with which the management has conducted the affairs of the company.
2. We have not verified the correctness and appropriateness of financial records and books of account of the company.

For VJ & Associates
Company Secretaries

Sd/-

(VARSHA JAIN)
Membership No.: 65340
C.P. No.: 24480
UDIN No.: A065340H000423995

Dated: 20.05.2026
Place: New Delhi

ANNEXURE – V

Form No. AOC-2

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

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

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

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
NA	NA	NA	NA	NA	NA	NA	NA

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

(Rs in Hundred)

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
Maple Solutions Limited (Subsidiary Company)	Loans and Advance (Dr.)	As on 31.03.2026	4,22,153.96	NA	NIL

By order of the Board of Directors

For **Homre Limited**

(Formerly Triton Corp Limited)

	Sd/-	Sd/-
Date: 20.05.2026	**Bharat Singh Bisht**	**Meena Rastogi**
Place: New Delhi	(Whole Time Director)	(Director)
	DIN: 02944635	DIN: 01572002

ANNEXURE – VI

INFORMATION REQUIRED UNDER THE COMPANIES (DISCLOSURE OF PARTICULARS IN THE REPORT OF THE BOARD OF DIRECTORS) RULES, 1988 & FORMING PART OF THE DIRECTORS REPORT FOR THE YEAR ENDED 31st MARCH, 2025.

A) CONSERVATION OF ENERGY & TECHNOLOGY ABSORPTION

The Company did not undertake any manufacturing activity which requires the redressal of issues relating to conservation of energy & Technology Absorption in terms of Companies (Disclosure of particulars in the Report of the Board of Directors) Rules, for the period covered by this disclosure.

B) FOREIGN EXCHANGE EARNINGS AND OUTGO

Details of Foreign Exchange Earnings and outgo in terms of the above rules are given as under.

	Current year (Rs. In Hundred)	**Previous year (Rs. In Hundred)**
Earning in foreign exchange (on accrual basis)		
Export of Services on F.O.B. basis	48,957.00	__
Expenditure in foreign currency (on accrual basis)		
Connectivity Charges	__	__
Foreign Traveling	__	__
Purchase	__	__
Others	__	__
Total	**NIL**	**NIL**
C.I.F value of Imports		
Capital Goods	_	__

By order of the Board of Directors

For **Homre Limited**

(Formerly Triton Corp Limited)

	Sd/-	Sd/-
Date: 20.05.2026	**Bharat Singh Bisht**	**Meena Rastogi**
Place: New Delhi	(Whole Time Director)	(Director)
	DIN: 02944635	DIN: 01572002

ANNEXURE – VII: EXTRACT OF ANNUAL RETURN

Form No. MGT-9

Extract of Annual Return as on financial year ended on 31.03.2026

Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014.

I.

1.	CIN	L35106DL1990PLC039989
2.	Registration date	25.04.1990
3.	Name of the Company	HOMRE LIMITED
4.	Category of the Company	COMPANY LIMITED BY SHARE
5.	Address and Contact no. of Company	R - 4, UNIT 102 ,FIRST FLOOR, KHIRKI EXTENTION MAIN ROAD, MALVIYA NAGAR, NEW DELHI – 110017
6.	Contact no. of Company	011 – 49096562
7.	Whether Listed Company Yes/No	Listed
8.	Name, address and Contact details of the Registrar & Transfer Agent, if any	M/S MAS SERVICES LIMITED T- 34, II FLOOR, OKHLA INDUSTRIAL AREA PHASE – II NEW DELHI – 110020 CONTACT : 011 -26387281/82/83 FAX : 011 – 26387384 WEBSITE : www.masserv.com

II. PRINCIPLE BUSINESS ACTIVITIES OF THE COMPANY

Company aims to operate primarily in one segment i.e. Trading & Market Distribution.

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1.	Maple e-Solutions Limited	U74999DL1993PLC055203	Subsidiary	99.99	2(87)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during The year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
Promoter									
Indian									
Individual/ HUF	37,470	40	37,510	0.02	37,470	40	37,510	0.02	0.00
Central Govt	0	0	0	0	0	0	0	0	0
State Govt (s)	0	0	0	0	0	0	0	0	0
Bodies Corp	13,51,30,513	0	13,51,30,513	67.60	13,13,51,863	0	13,13,51,863	65.61	(1.89)
Banks / FI	0	0	0	0	0	0	0	0	0
Any Other	0	0	0	0	0	0	0	0	0
Sub-total(A)(1):-	**13,51,67,983**	**40**	**13,51,68,023**	**67.62**	**13,13,89,333**	**40**	**13,13,89,373**	**65.73**	**(1.89)**
Foreign									
NRIs-Individuals	0	0	0	0	0	0	0	0	0
Other-Individuals	0	0	0	0	0	0	0	0	0
Bodies Corp.	0	0	0	0	0	0	0	0	0
Banks / FI	0	0	0	0	0	0	0	0	0
Any Other….	0	0	0	0	0	0	0	0	0
Sub-total(A)(2):-	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Public Shareholding									
Institutions									
Mutual Funds	92,500	1,06,600	1,99,100	0.10	92,500	1,06,600	1,99,100	0.10	0
Banks / FI	0	0	0	0	0	0	0	0	0

Central Govt	0	0	0	0	0	0	0	0	0
State Govt(s)	0	0	0	0	0	0	0	0	0
Venture Capital Funds	0	0	0	0	0	0	0	0	0
Insurance Companies	0	0	0	0	0	0	0	0	0
FIIs	4,60,968	0	4,60,968	0.23	4,60,968	0	4,60,968	0.23	0
Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total(B)(1)	**5,53,468**	**1,06,600**	**6,60,068**	**0.33**	**5,53,468**	**1,06,600**	**6,60,068**	**0.33**	**0**
2. Non Institutions									
Bodies Corp. (i) Indian (ii) Overseas	14,14,582	70,400	14,84,982	0.74	17,01,056	70,400	17,71,456	0.89	0.15
INDIVIDUALS **(i) Individual shareholders holding nominal share capital upto Rs. 2 lakh**	3,94,27,705	43,40,211	4,37,67,916	21.9	4,27,00,362	43,33,211	4,70,33,573	23.53	1.63
(ii) Individual shareholders holding nominal share capital in excess of Rs 2 lakh	1,39,57,919	10,28,800	1,49,86,719	7.5	1,40,05,493	10,28,800	1,50,34,293	7.52	0.02
Non Resident Indians	3,02,284	34,40,000	37,42,284	1.87	4,81,229	34,40,000	39,21,229	1.96	0.09
Others(Specify)	79,658	0	79,658	0.04	79,658	0	79,658	0.04	0
Sub-total(B)(2)	**5,51,82,148**	**88,79,411**	**6,40,61,559**	**32.05**	**5,89,67,798**	**88,72,411**	**6,78,40,209**	**33.94**	**1.89**
Total Public Shareholding (B)=(B)(1)+ (B)(2)	5,57,35,616	89,86,011	6,47,21,627	32.38	5,95,21,266	89,79,011	6,85,00,277	34.27	**1.89**
C. Shares held by Custodian for GDRs &ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	**19,09,03,599**	**89,86,051**	**19,98,89,650**	**100.00**	**19,09,10,599**	**89,79,051**	**19,98,89,650**	**100.00**	0

(iii) Shareholding of Promoters

S.No.	*Shareholder's Name*	*Shareholding at the beginning of the year*			*Shareholding at the end of the year*			*%age change in the shareholding during the year*
		No. of Shares	*% of total Shares of the company*	*% of Shares Pledged / encumbered to total shares*	*No. of Shares*	*% of total Shares of the company*	*% of Shares Pledged / encumbered to total shares*	
1.	Kasiram Softech India Ltd	*3,98,84,850*	*19.95*	*0*	*3,98,84,850*	*19.95*	*0*	*0*
2.	Hom Commodities And Metals Limited (Formerly known asAnramu Finvest Pvt. Ltd.)	*18,10,400*	*0.91*	*0*	*18,10,400*	*0.91*	*0*	*0*
3.	Seagull Shares & Stocks Pvt. Ltd.	*17,79,000*	*0.89*	*0*	*17,79,000*	*0.89*	*0*	*0*
4.	Supriya Securities Pvt. Ltd	*16,10,600*	*0.81*	*0*	*16,10,600*	*0.81*	*0*	*0*
5.	Rajendra Seclease Ltd	*9,00,45,663*	*45.05*	*0*	*8,62,67,013*	*43.16*	*0*	*(1.89)*
6.	Sudhish Kumar Rastogi	*5,260*	*0.00*	*0*	*52,60*	*0.00*	*0*	*0*
7.	*Meena Rastogi*	*32,250*	*0.02*	*0*	*32,250*	*0.02*	*0*	*0*
	TOTAL	**13,51,68,023**	**67.62**	**0**	**13,13,89,373**	**65.73**	**0**	**(1.89)**

(iii) Change in Promoters Shareholding

Sr.no.	Particulars	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of Shares	% of total shares	No. of Shares	% of total shares
	NIL				

iv) Shareholding of top ten shareholders (other than the shareholding of Directors, Promoters and ADR & GDR

Sr. No.	PAN	FOLIO/DPID-CLID	TOT-HOL	%	NAME/ADDRESS
1		1005028	34,40,000	1.72	SAI INFO PLC , 105, PICADILLY LONDON
2	BGNPG1158B	1209460004793368	1706566	0.85	VAIBHAV GUPTA, W 19 /7 WEST AVENUE PUSHPA BHAWAN , NEW DELHI
3	AIEPB5063G	1208160033429195	1260505	0.63	HIRAL HRISHIKESH BHOGI , 104 AMARTARU BUILDING NO 2, NEW NAGARDAS ROAD, PATEL WADI MUMBAI-400069
4		0032908	1028800	0.51	RENU GULATI E 1/6 MODEL TOWN II DELHI 110009
5	AABCC9891M	1202420000011109	946600	0.47	CYBER ONLINE SOFTEL PVT. LTD., LANE NO. W-13, HOUSE NO. 205,WESTERN AVENUE, SAINIK FARMS,NEW DELHI-110062
6	BSLPS3594M	1208160015336133	845588	0.42	VENKATESH SUBRAMANI, S 01 SUPERVISORS APARTMENT, MTSORE ROAD, RV COLLEGE OF ENGINEERING, BANGALORE
7	AACPS4431M	1203300000002071	775859	0.39	SUNIL KANTILAL SHAH NEW INDRA BHUVAN BLDG., 4TH FLOOR, ROOM NO.10/101, WALKESHWAR ROAD, WALKESHWAR, MUMBAI-400006
8	AAFPB3164K	IN30290241583804	750000	0.38	HARISH KUMAR BHARGAVA, C-457, SARITA VIHAR NEW DELHI 110044
9	ACFPA1341M	IN30282210159087	747882	0.37	KRISHNA MOHAN AGGARWAL, HARSH NAGAR, KANPUR
10	ACYPB8883G	1201980000061034	568047	0.28	SURESHBHAI POPATBHAI BHANDERI, 7/2 ALKA SOCIETY, MAVDI MAIN ROAD, ST OF MALVIYA POLICE STATION, RAJKOT

v) Shareholding of Directors and Key Managerial Personnel

Sr.no.	Particulars	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of Shares	% of total shares	No. of Shares	% of total shares
1.	Mrs. Meena Rastogi, Director	32,250	0.02	32,250	0.02
2.	Mr. Rajeev Kumar Gupta, CFO	100	0	100	0

V. INDEBTEDNESS-

Indebtedness of the Company including interest outstanding/ accrued but not due for payment **(Rs in Hundred)**

Particulars	Secured Loans Excluding deposits	Unsecured Loans	Deposit	Total Indebtedness
Indebtedness at the beginning of the financial year (i) Principal Amount (ii) Interest due but not paid (iii) Interest accrued but not due	NIL	11,250.00	NIL	11,250.00
Total (i+ii+iii)	**NIL**	**11,250.00**	**NIL**	**11,250.00**
Changes in Indebtedness during the financial year • Addition • Reduction		(11,250.00)		(11,250.00)
Net Change	**NIL**	**(11,250.00)**	**NIL**	**(11,250.00)**
Indebtedness at the end of the financial year (i) Principal Amount (ii) Interest due but not paid (iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	**NIL**	**NIL**	**NIL**	**NIL**

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole time Director or Manager

Sr.no.	Particulars of Remuneration	Name of MD,WTD or Manager	Total amount
1.	N.A.	N.A.	N.A

Remuneration to Key Managerial Personnel *(Rs in Hundred)*

Sr.no.	Particulars of Remuneration	Name of Key Managerial Personnel			Total amount		
		CEO	CFO	CS	CEO	CFO	CS
1.	Gross Salary	N.A	Mr. Rajeev Kumar Gupta	Mr. Sunder Singh (16-06-2025 to 14-10-2025 Mr. Nitin Dubey (27-10-2025 to 01-12-2025 Ms. Anu Aggarwal (23-02-2026 to 15-05-2026	N.A	Rs.12000.00	Rs. 2600.59 416.67 303.57

VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES.

Type	Section of the Companies Act/ SEBI (LODR)	Brief Description	Details of Penalties/ Punishment/ Compounding of offences	Authority (RD/ NCLT/ Court)	Appeal made, if any
Company					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
Directors					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
Other Officers in Default					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

By order of the Board of Directors

For **Homre Limited**

(Formerly Triton Corp Limited)

	Sd/-	Sd/-
Date: 20.05.2026	**Bharat Singh Bisht**	**Meena Rastogi**
Place: New Delhi	(Whole Time Director)	(Director)
	DIN: 02944635	DIN: 01572002

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 of
HOMRE LIMITED
R-4, Unit 102, First Floor Khirki Extention Main Road, Malviya Nagar, New Delhi, India, 110017

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **HOMRE LIMITED,** having **CIN: L35106DL1990PLC039989** and having registered office at **R - 4, Unit - 102, First Floor Khirki Extention Main Road, Malviya Nagar, New-Delhi, India, 110017** (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 &Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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/ representations furnished to us by the Company & its Director/ officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority:

S. No.	Name of Director	DIN	Date of Appointment
1	Sandeep Dewan	10473092	30/03/2026
2	Khushhoo Rastogi	02933074	16/06/2025
3	Bharat Singh Bisht	02944635	14/02/2012
4	Meena Rastogi	01572002	08/09/2020
5	Sachin Kumar Bhimrajka	08122607	16/06/2025
6	Surendra Pal Sharma	09435695	16/06/2025
7	Abhishek Bhagwat Bharad	08722996	30/03/2026
8	Supriya Mahesh Kadam	11489141	30/03/2026
9	Ashok Chopra	00047113	28/01/2026

Ensuring the eligibility of 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 DATT GANESH AND ASSOCIATES,
Company Secretaries,

Sd/-
CS Ganesh Datt
Proprietor
ACS No.: 26581
COP No.: 10945
UDIN: A026581H000725587

Date: 01-07-2026
Place: East Delhi

CEO/CFO certification

The Members of

Homre Limited

Mr. Bharat Singh Bisht, Whole Time Director and Mr. Rajeev Kumar Gupta, CFO certified that:

a) They have reviewed financial statements and the cash flow statement for the year and that to the best of their knowledge and belief:

   (i) These statements do not contain any material/ untrue statement or omit any material fact or contain statements that might be misleading;

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

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

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

d) We have indicated to the Auditors and the Audit committee

   (i) Significant changes in internal control over financial reporting during the year;

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

   (iii) Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

For **Homre Limited**
(Formerly Triton Corp Limited)

	Sd/-	Sd/-
Date: 20.05.2026	**Bharat Singh Bisht**	**Rajeev Kumar Gupta**
Place: New Delhi	(Whole Time Director)	(Chief Financial Officer)

DECLARATION REGARDING AFFIRMATION OF COMPLIANCE WITH THE CODE OF CONDUCT

Pursuant to the requirements of (Listing Obligations & Disclosure Requirements) Regulation, 2015. We hereby confirm that the Company has received affirmations on compliance with the Code of conduct for the financial year ended March 31, 2026 from all the Board Members and Senior Management Personnel.

For **Homre Limited**
(Formerly Triton Corp Limited)
Sd/-

Date: 20.05.2026 **Bharat Singh Bisht**
Place: New Delhi (Whole Time Director)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HOMRE LIMITED
(Formerly Known as Triton Corp Limited)
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of **HOMRE LIMITED (Formerly Triton Corp Limited)** (`the Company'), which comprise the Balance Sheet as at 31st March 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 Ind AS 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 accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its Profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone Ind AS 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 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

We have determined that there are no key audit matters to communicate in our report.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

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 during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management's 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 Ind AS 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, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection 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 Ind AS 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 Ind AS 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.

Those charged with governance are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

(d) Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(e) Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone Ind AS financial statements for the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

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

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

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

(c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, 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 Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Section 469 of Companies Act,2013

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

(f) With respect to the adequacy of internal financial control over financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure II". Our Report expresses an unmodified opinion on the adequacy and effectiveness of the company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditors Report in accordance with requirements of section 197(16) of the Act, as amended

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 on its financial position in its financial statements.

ii. According to the information and explanations provided to us, the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that other than those disclosed in the notes to accounts,

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

II. No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (I) and (II) above, contain any material misstatement.

v. As per Management's representation received that to the best of its knowledge and belief, the company has not declared or paid dividend either final or interim in nature during the year.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Additionally, the audit trail, where enabled, has been preserved by the company as per the statutory requirements for record retention.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-
K.K. Gupta
(Partner)
M.No. 087891

Place : Delhi
Dated : 20-05-2026
UDIN :

ANNEXURE - I REFERRED TO IN PARAGRAPH 1 OF THE AUDITORS' REPORT ON ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2026

1. In respect of Company's Property, Plant and Equipment and Intangible Assets;

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

   (B) The Company has maintained proper records showing intangible assets.

   b) As per information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the benami Transaction (prohibition Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, the provision of clause 3(i)(e) of the order is not applicable.

   c) As explained to us, all the property, plant and equipment have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification;

   d) According to information & explanation given to us, title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are at present not held in the name of the company.

   e) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets);

2. (a) As per information and Explanations given to us, the company doesn't have inventory. Accordingly, the provision of clause 3(ii)(a) of order is not applicable.

   (b) The company has not been sanctioned working capital limits in excess of 5 crore rupees during any point of time of the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

3. As per information and explanations given to us, the Company has not, provided any guarantee or given security but granted loan or advance in the nature of loans, secured or unsecured and made investment to companies, firms, limited liability partnerships or other parties.

   (a) As per information and explanations given to us, the company has provided loans or provided advances in the nature of loans, but not stood guarantee, or provided security to any other entity -

   (A) (i) The aggregate amount during the year - NIL

   (ii) Balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates; - NIL

   (B) (i) The aggregate amount during the year- 4,22,15,396.37/-

   (ii) Balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates 4,22,15,396.37/-

   (b) As per information and explanations given to us, the company has not provided guarantees, given security or made investment but the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest. Accordingly, the provision of clause 3(iii)(b) of order is not applicable.

   (c) As per information and explanations given to us, the schedule of payment of interest has not been stipulated however, the repayment of principal is specific and company is generally regular in repayment or receipts.

   (d) As per information and explanations given to us, there was no overdue amount that remained outstanding for more than ninety days during the reporting period. We are informed that the company has taken reasonable steps to recover both the principal and the interest.

   (e) As per information and explanations given to us, the company has not granted loans & advances in nature of loan which has fallen due during the year Accordingly, the provision of clause 3 (iii)(e) of order is not applicable.

   (f) As per information and explanations given to us, during the year the company has granted loans or advances in nature of loans either repayable on demand or without specifying any terms or period of repayment-

   Total amount of loan granted during the year – 49,730.00 /-

   Aggregate amount of loan granted to promoters, related parties during the year – 49,730.00 /- Percentage thereof - 100%

4. According to the information and explanations given to us, the company has complied with Section 185 and 186, wherever applicable, of the Companies Act, 2013.

5. According to the information and explanations given to us the company has not accepted any deposits, in terms of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the

Companies Act and the rules framed there under. Hence, reporting under clause 3(v) of the Order is not applicable.

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

7. In respect of the statutory and other dues:

   a. As per information and explanations given to us, the company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities. There are no outstanding statutory dues as at the last day of the financial year under audit for a period of more than six months from the date they became payable except to total of Rs. 9,376.94 in Hundreds on account of income tax demand for various years.

   b. There is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

8. According to information and explanations given to us, there were no unrecorded transactions in the books of account which have to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961),

9. In our opinion, and as per information and explanations given to us, the Company has not defaulted in repayment of Loans or other borrowings or interest thereon to any lender during the year. Accordingly, the provision of clause 3(ix)(a) of the order is not applicable.

   (b) As per information and explanations given to us the company is not a declared willful defaulter by any Bank or financial institution or other lender. Accordingly, the provision of clause 3(ix)(b) of the order is not applicable.

   (c) As per information and explanations given to us the company has not obtained term loans, Accordingly the provision of clause 3(ix)(c) of the order is not applicable.

   (d) As per information and explanations given to us the company has not utilized funds, raised on short term basis for long term purpose. Accordingly, the provision of clause 3(ix)(d) of order is not applicable.

   (e) As per information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet obligation of its subsidiaries, associate companies or joint ventures. Accordingly, the provision of clause 3(ix)(e) of the order is not applicable.

   (f) As per information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, the provision of clause 3(ix)(f) of the order is not applicable.

10. (a) As per information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

   (b) As per information and explanations given to us during the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

11. (a) Based upon the audit procedures performed and information and explanations given by the management, we report that, no fraud by the company or fraud on the company has been noticed/reported during the course of our audit for the year ended 31.03.2026.

   (b) No report under sub-section (12) of section 143 of the Companies Act is required to be filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

   (c) As per the information and explanation given to us no whistle-blower complaints have been received during the year.

12. The provisions of clause (xii) of the order are not applicable as the company is not a Nidhi Company as specified in the clause.

13. According to information and explanations given to us and on the basis of our examination of records of the company, all transactions with the related parties are in compliance with section 177 and 188 of the Act, where applicable and the details have been disclosed in the standalone financial statements as required by the applicable accounting standards.

14. (a) The company has an adequate internal audit system commensurate with the size and nature of its business;

   (b) The report of the internal auditor for the period under audit has duly been considered by the statutory auditor.

15. According to information and explanation given to us the company has not entered into any non-cash transaction with the director or any person connected with him during the year and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

16. (a) According to the information and explanations given to us, and in view of its business activities, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

    (b) According to the information and explanations given to us, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

17. As per information and explanations given to us, the Company has not incurred any cash losses in the financial and in the immediately preceding financial year.

18. As per information and explanations given to us, there has been no instance of resignation by the statutory auditors during the year. Accordingly, the provisions of clause 3(xviii) of the Order is not applicable to the Company

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

20. As per information and explanations given to us, the provisions of section 135 of Companies act 2013 are not applicable to the company during the financial year. Accordingly, the provision of clause 3(xx) of order is not applicable.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-

Place : Delhi **K.K. Gupta**
Dated : 20-05-2026 **(Partner)**
UDIN : **M.No. 087891**

Balance sheet as at March 31, 2026

(Rs in Hundred)

Particulars	Notes	AS AT March 31, 2026	AS AT March 31, 2025
Assets			
Non-current assets			
(a) Property, plant & equipment and Intangible Assets			
(i) Property, plant & equipment	**3**	69,430.05	52,848.52
(ii) Other intangible assets	**3A**	445.68	0.00
(iii) Capital work-in-progress (CWIP)	**3B**	1,31,422.52	1,11,870.00
(b) Financial Assets			
(i) Investments	**4**	3,90,871.50	3,90,882.40
(ii) Loans	**5**	4,22,153.96	4,21,656.66
		10,14,323.71	**9,77,257.58**
Current assets			
(a) Financial Assets			
(i) Trade Receivable	**6**	1,09,663.25	0.00
(ii) Cash and bank balances	**7**	43,097.58	19,948.42
(iii) Short Term Loans & Advances	**8**	39,105.69	34,250.34
(iv) Other financial assets	**9**	0.00	11,400.26
		1,91,866.52	**65,599.02**
Total Assets		**12,06,190.23**	**10,42,856.60**
Equity and liabilities			
Equity			
(a) Equity share capital	**10**	19,98,896.50	19,98,896.50
(b) Other equity	**11**	(8,58,177.07)	(9,76,870.89)
		11,40,719.43	**10,22,025.61**
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	**12**	0.00	11,250.00
(b) Other current liabilities	**13**	65,470.80	9,580.99
(c) Provisions	**14**	0.00	0.00
		65,470.80	**20,830.99**
Total Liabilities		**12,06,190.23**	**10,42,856.60**

Significant Accounting Policies **1 & 2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

Sd/-
K.K.Gupta
(Partner)
M.No.: 087891

Sd/-
Bharat Singh Bisht
(Whole Time Director)
DIN:02944635

Sd/-
Meena Rastogi
(Chairperson)
DIN:01572002

Place : Delhi
Date : 20-05-2026

Sd/-
Pratibha Sharma
(Company Secretary)
EFHPS7589E

Sd/-
(Rajeev Kumar Gupta)
(CFO)
PAN: AGOPG2534R

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

(Rs in Hundred)

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Income			
Revenue from operations	**15**	15,28,621.74	0.00
Other income	**16**	48,470.67	64,760.34
Total Income		**15,77,092.41**	**64,760.34**
Expenses			
Purchases		14,20,176.53	0.00
Employee benefits expense	**17**	11,122.34	9,802.56
Depreciation	**3+3B**	83.75	0.00
Finance costs	**18**	0.00	14,939.62
Other expenses	**19**	26,568.77	31,507.91
Total expenses		**14,57,951.39**	**56,250.09**
Profit (Loss) before tax		**1,19,141.02**	**8,510.25**
Tax Expenses			
Current Tax			
Current year		0.00	0.00
Earliear year		447.19	0.00
Deferred Tax		0.00	0.00
Profit (Loss) after tax / Total Comprehensive Income		**1,18,693.83**	**8,510.25**
Earning per Share (Basic / Diluted)	38	**0.059**	**0.004**

Significant Accounting Policies **1 & 2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

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

(Rs. in Hundred)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A.	**Cash Flow from Operating activities**		
	Net Profit before tax	1,18,693.83	8,510.25
	Less: Adjustments for		
	Depreciation & Impairment Loss	83.75	0.00
	Investments Woff	10.50	
	Operating Profit before working capital changes	**1,18,788.07**	**8,510.25**
	Adjustment for Working Capital changes		
	Decrease/ (increase) in Other Current Assets	(1,03,118.34)	(2,134.41)
	Decrease/ (increase) in Loans and Advances	(497.30)	3,90,683.45
	Increase/(decrease) in current liabilities	55,889.81	(2,86,106.69)
	Cash generated from operations before taxes paid	**71,062.24**	**1,10,952.61**
	Taxes Paid	0.00	0.00
	Net Cash generated from operations	**71,062.24**	**1,10,952.61**
B.	**Cash Flow from investing activities / Other Adjustments**		
	Purchase of Fixed Assets	(17,110.95)	-52848.52
	Capital work-in-progress (CWIP)	(19,552.52)	0.00
	Sale of Investments	0.40	0.00
	Interest Income	0.00	0.00
	Net cash outflow from investing activities / / Other Adjustments	**(36,663.07)**	**(52,848.52)**
C.	**Cash Flow from financing activities**		
	Interest Paid	0.00	0.00
	Repayment of long term and other borrowings	(11,250.00)	(58,104.09)
	Net cash from financing activities	**(11,250.00)**	**(58,104.09)**
	Net Increase / (Decrease) in cash and cash equivalents	**23,149.17**	**(0.00)**
	Cash and cash equivalents (Opening Balance)	**19,948.42**	**19,948.42**
	Cash and cash equivalents (Closing Balance)	**43,097.59**	**19,948.42**

Significant Accounting Policies **1 & 2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

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

A. Equity share capital *(Rs. in Hundred)*

(1) Current Reporting Period	
Balance as at April 1, 2025	19,98,896.50
Changes in equity share capital during the year	0.00
Balance as at March 31, 2026	**19,98,896.50**

(2) Previous Reporting Period	
Balance as at April 1, 2024	19,98,896.50
Changes in equity share capital during the year	0.00
Balance as at March 31, 2025	**19,98,896.50**

B. Other equity

(1) Current Reporting Period

Particulars	Security Premium	Capital Redemption Reserve	Share Forfeiture	Surplus	Total
As at April 1, 2025	28,66,818.09	3,00,000.00	3,628.23	(41,47,317.21)	(9,76,870.89)
Profit / Loss for the year	0.00	0.00	0.00	1,18,693.83	1,18,693.83
Additions during the year	0.00	0.00	0.00	0.00	0.00
As at March 31, 2026	**28,66,818.09**	**3,00,000.00**	**3,628.23**	**(40,28,623.39)**	**(8,58,177.07)**

(2) Previous Reporting Period

Particulars	Security Premium	Capital Redemption Reserve	Share Forfeiture	Surplus	Total
As at April 1, 2024	28,66,818.09	3,00,000.00	3,628.23	(41,55,827.47)	(9,85,381.15)
Profit / Loss for the year	0.00	0.00	0.00	8,510.25	8,510.25
Additions during the year	0.00	0.00	0.00	0.00	0.00
As at March 31, 2025	**28,66,818.09**	**3,00,000.00**	**3,628.23**	**(41,47,317.21)**	**(9,76,870.89)**

Significant accounting policies

The accompanying notes are an integral part of the financial statements.

In terms of our report of even date annexed

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

Notes to the financial statement as on March 31, 2026

Note 3 : Property, Plant & Equipment

(Rs. in Hundred)

Description	Gross Block				Depreciation / Amortisation				Net Block	
	As at 01-04-2025	Additions	Adjustment or Deletions	As at 31-03-2026	As at 01-04-2025	For the Year	Adjustment or Deletions	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
Land (Bhiwandi)	52,848.52	0.00	0.00	52,848.52	0.00	0.00	0.00	0.00	52,848.52	52,848.52
Land (Gwalior)	0.00	16,352.55	0.00	16,352.55	0.00	0.00	0.00	0.00	16,352.55	0.00
Computer	0.00	237.29	0.00	237.29	0.00	34.04	0.00	34.04	203.25	0.00
Tools & Equipments	0.00	27.55	0.00	27.55	0.00	1.82	0.00	1.82	25.73	0.00
Current Year	**52,848.52**	**16,617.39**	**0.00**	**69,465.91**	**0.00**	**35.86**	**0.00**	**35.86**	**69,430.05**	**52,848.52**
Previous Year	0.00	52,848.52	0.00	52,848.52	0.00	0.00	0.00	0.00	52,848.52	(52,848.52)

Note 3A : Intangible Asset

Description	Gross Block				Depreciation / Amortisation				Net Block	
	As at 01-04-2025	Additions	Adjustment or Deletions	As at 31-03-2026	As at 01-04-2025	For the Year	Adjustment or Deletions	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
Software	0.00	403.57	0.00	403.57	0.00	42.13	0.00	42.13	361.44	0.00
Trade Mark	0.00	90.00	0.00	90.00	0.00	5.76	0.00	5.76	84.24	0.00
Grand Total	**0.00**	**493.57**	**0.00**	**493.57**	**0.00**	**47.89**	**0.00**	**47.89**	**445.68**	**0.00**
Previous Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 3B : Capital work in Progress

Project in Progress	As at 31-03-2026	As at 31-03-2025
Project in progress for a period of		
Less than 1 year	1,11,870.00	1,11,870.00
1-2 years	19,552.52	0.00
2-3 year	0.00	0.00
More than 3 years	0.00	0.00
	1,31,422.52	**1,11,870.00**

Notes to the financial statement as on March 31, 2026

1. Background of the Company

Homre Limited ("the Company") was originally incorporated on 25 April 1990. Subsequently, the name of the Company was changed from Triton Corp Limited to Homre Limited with effect from 2 December 2025.

The Company is engaged in the marketing and distribution of commodities, commission-based business activities, advisory services, and the manufacturing of biomass pellets. Through its biomass pellet operations, the Company seeks to cater to the growing demand for sustainable and renewable energy solutions, thereby contributing to the promotion of environmentally friendly fuel alternatives and supporting the transition towards cleaner energy sources.

2. Significant Accounting Policies

2.1 Basis of preparation

*(i) 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.

(ii) Historical cost convention-

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

a) Certain financial assets & liabilities (including derivative instruments) and contingent consideration that are measured at fair value.

b) Assets held for sale have been measured at fair value less cost to sell

c) Defined benefit plans – plan assets measured at fair value.

2.2 Current versus non-current classification

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

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle of the Company
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period all other assets are classified as non -current.

A liability is treated as current when:

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

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.3 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes and amounts collected on behalf of third parties.

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Company and specific criteria if any has been met. 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.

Notes to the financial statement as on March 31, 2026

2.4 Taxes

a) The income tax expense or credit for the year is the tax payable on the current year's taxable income based on the applicable income tax rate as per the Income tax Act, 1961 adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

b) The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting year. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

c) Deferred income tax is recognised in respect of temporary differences between the carrying amounts of assets of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

d) Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses. Therefore, in the case of a history of recent losses, the Company recoganises the deferred tax asset to the extent that it has sufficient taxable temporary differences or there is convincing other evidences that sufficient taxable profit will be available against which such deferred tax can be realised.

e) Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

f) Current and deferred tax is recognised in the Statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity and in this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

2.5 Property, plant and equipment

a) All 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 assets. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

b) Subsequent costs are included in the asset's carrying amount or recognised 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 derecognised when replaced. All other repairs and maintenance are charged to the Statement of profit and loss during the reporting year in which they are incurred.

(c) *Depreciation methods, estimated useful lives and residual value-*

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives.

The useful lives have been determined based on those specified by Schedule II to the Companies Act; 2013, in order to reflect the actual usage of the assets. 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 year.

(d) 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.

(e) Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of profit and loss within other gains/ (losses).

2.6 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Subsequent to initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in profit or loss in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting year. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

2.7 Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset.

The Company's lease asset classes primarily consist of leases for land and buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

(a) the contract involves the use of an identified asset

(b) the Company has the right to direct the use of the asset. A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low value leases. For these short-term and low-value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The ROU assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related ROU asset if the Company changes its assessment of whether it will exercise an extension or a termination option.

Lease liability and ROU assets have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

2.8 Inventories

Finished goods are stated at the lower of cost and net realisable value & material in transit are stated at direct cost.

Cost of inventories include all other costs incurred in bringing the inventories to their present location and condition. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

2.9 Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

2.10 Provisions

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

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

2.11 Employee Benefits

(i) *Short-term obligations-*

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting year and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) *Post-employment obligations-*

The Company operates the following post-employment schemes:

(a) Defined benefit plans such as gratuity; and

(b) Defined contribution plans such as provident fund and ESI.

Gratuity obligations-

The liability or asset recognised in the balance sheet in respect of defined benefit plan as calculated arithmetically by management.

Defined contribution plans-

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

2.12 Investments and Other financial assets

(i) Classification-

The Company classifies its financial assets in the following measurement categories:

Those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and those measured at amortised cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income.

For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement-

At initial recognition, the Company measures a financial asset at its fair value, in the case of a financial asset is not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

(a) Debt instruments-

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

(b) Equity instruments-

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/ (losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iv) Derecognition of financial assets-

A financial asset is derecognised only when:

The Company has transferred the rights to receive cash flows from the financial asset or, retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

(v) Income recognition-

a) Interest income:

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

b) Dividends:

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

2.13 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the group or the counterparty.

2.14 Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per the credit terms.

2.15 Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for impairment.

2.16 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. Accordingly, segmental reporting is performed on the basis of geographical location of customer which is also used by the chief financial decision maker of the company for allocation of available resources and future prospects.

2.17 Cash and cash equivalents

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

2.18 Foreign currency translation or transaction

(i) Functional and presentation currency:

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian rupee (INR), which is entity's functional and presentation currency.

(ii) Transactions and balances:

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognized in statement of profit and loss.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other gains/(losses) Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non- monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as FVOCI are recognised in other comprehensive income.

Notes to the financial statement as on March 31, 2026

2.19 Financial liabilities

Initial recognition and measurement:

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

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

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and financial guarantee contracts.

Subsequent measurement-

The measurement of financial liabilities depends on their classification, as described below:

(a) Financial liabilities at fair value through profit or loss-

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

(b) Loans and borrowings-

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method.

Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

2.20 Contingencies

Contingent liabilities are possible obligations whose existence will be confirmed only on the occurrence or non-occurrence of uncertain future events outside the Company's control, or present obligations that are not recognised because of the following: (a) It is not probable that an outflow of economic benefits will be required to settle the obligation; or (b) the amount cannot be measured reliably.

Contingent liabilities are not recognised but are disclosed and described in the notes to the financial statements, including an estimate of their potential financial effect and uncertainties relating to the amount or timing of any outflow, unless the possibility of settlement is remote.

Contingent assets are possible assets whose existence will be confirmed only on the occurrence or non-occurrence of uncertain future events outside the Company's control. Contingent assets are not recognised. When the realisation of income is virtually certain, the related asset is not a contingent asset; it is recognised as an asset.

Contingent assets are disclosed and described in the notes to the financial statements, including an estimate of their potential financial effect if the inflow of economic benefits is probable.

2.21 Government Grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. Government grants relating to the purchase of property, plant and equipment are included in non-current liabilities as deferred income and are credited to profit or loss on a straight-line basis over the expected lives of the related assets and presented within other income.

2.22 Significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the date of the financial statements. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In particular, the Company has identified the following areas where significant judgements, estimates and assumptions are required. Further information on each of these areas and how they impact the various accounting policies are described below and also in the relevant notes to the financial statements. Changes in estimates are accounted for prospectively.

Judgements

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

Contingencies

Contingent liabilities may arise from the ordinary course of business in relation to claims against the Company, including legal, contractor, land access and other claims. By their nature, contingencies will be resolved only when one or more uncertain future events occur or fail to occur. The assessment of the existence, and potential quantum, of contingencies inherently involves the exercise of significant judgments and the use of estimates regarding the outcome of future events.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market change or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

(a) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

(b) Defined benefit plans

The cost of the defined benefit plan and other post-employment benefits and the present value of such obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

(c) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the NAV model.

Financial assets like security deposits received and security deposits paid, has been classified and measured at amortised cost on the basis of the facts and circumstances that exist at Balance Sheet date.

Financial liability like long term borrowings received, has been classified and measured at amortised cost on the basis of the facts and circumstances that exist at balance sheet sate. Average market borrowing rate has been used to fair value the long term loan at amortised cost.

2.23 Excise, Custom Duty and GST

Custom Duty on imports is accounted for at the time of clearance of goods.

Excise Duty is accounted for at the time of removal of goods.

CENVAT Credit and GST Input Tax Credit, to the extent availed, is adjusted towards cost of materials.

2.24 Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

2.25 Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split that have changed the number of equity shares outstanding, without a corresponding change in

Notes to the financial statement as on March 31, 2026

(Rs. in Hundred)

	Particulars	AS AT March 31, 2026	AS AT March 31, 2025
4	**Investments**		
	Long Term Un-Quoted Shares in wholly owned Subsidiary		
	Maple e Solutions Limited (at Cost)		
	41,00,000 Equity Shares of Rs.10/- each fully paid up of	3,90,871.50	3,90,871.50
	In Other Companies (at Fair Value through P&L)		
	Kasiram Softech India Limited		
	0 (Previous Year 40) Equity Shares of Rs.10 each fully paid up of	0.00	0.40
	Alchemist Metals Limited		
	0 (Previous Year 2,34,000) Equity Shares of Rs.10/- each fully paid up	0.00	10.50
	Sapphire Global Ltd.		
	0 (Previous Year 23) Equity Shares of Class A @1 GPB each fully paid up	0.00	20.00
	Sapphire Global Ltd.		
	0 (Previous Year 7,26,716) Equity Shares of Class B @ 1pence each fully paid up	0.00	7,79,510.00
		3,90,871.50	11,70,412.40
	Less: Provision against impairment of investment	0.00	7,79,530.00
		3,90,871.50	**3,90,882.40**
5	**Loans**		
	Advance to Subsidiary (Maple eSolutions Limited)	4,22,153.96	4,21,656.66
		4,22,153.96	**4,21,656.66**
6	**Trade receivables**		
	(Unsecured considered good unless otherwise stated)		
	A) Not Due		
	- Undisputed Trade receivables – considered good	0.00	0.00
	B) Due but not received		
	- Undisputed Trade receivables – considered good		
	i) Outstanding for a period upto 6 months	1,09,663.25	0.00
	ii) Outstanding for a period 6 months to 1 year	0.00	0.00
	iii) Outstanding for a period 1 year to 2 year	0.00	0.00
	iv) Outstanding for a period 2 year to 3 year	0.00	0.00
	v) Outstanding for a period exceeding 3 years	0.00	0.00
	Undisputed Trade Receivables - Considered doubtful		
	i) Outstanding for a period upto 6 months	0.00	0.00
	ii) Outstanding for a period 6 months to 1 year	0.00	0.00
	iii) Outstanding for a period 1 year to 2 year	0.00	0.00
	iv) Outstanding for a period 2 year to 3 year	0.00	0.00
	v) Outstanding for a period exceeding 3 years	0.00	0.00
	Disputed Trade Receivables - Considered Good	0.00	0.00
	Disputed Trade Receivables - Considered doubtful	0.00	0.00
		1,09,663.25	**0.00**
7	**Cash and cash equivalents**		
	Balances with banks		
	In current accounts	21,874.26	11,695.45
	In Fixed Deposit Accounts held as Margin Money Or Others	21,109.49	8,215.13
	Balances with Scheduled Banks (kept by Income Tax Authority)	0.00	35.40
	Cash in Hand	113.84	2.44
		43,097.58	**19,948.42**

Notes to the financial statement as on March 31, 2026

(Rs. in Hundred)

	Particulars	AS AT March 31, 2026	AS AT March 31, 2025
8	**Short Term Loans & Advances**		
	Other Advances	2,398.06	1,756.67
	(Recoverable in cash or in Kind or for value to be received)		
	Advance Income Tax/ TDS	2,438.34	428.71
	Amount receivable from Revenue Authorities	59.40	0.00
	Prepaid Expenses	2,144.93	0.00
	Security Deposits	32,064.96	32,064.96
		39,105.69	**34,250.34**
9	**Other Financial Assets**		
	Interest Receivable on Fixed Deposit	0.00	11,400.26
		0.00	**11,400.26**
10	**Equity share capital**		
	Authorised		
	75,00,00,000 (Previous year 75,00,00,000 Shares) Equity shares of Par Value of Rs.1/- each	75,00,000.00	75,00,000.00
	50,00,000 (Previous year 50,00,000 Shares) 10% Redeemable Cumulative Preference Shares of Rs.10/- each	5,00,000.00	5,00,000.00
		80,00,000.00	**80,00,000.00**
	Issued,Subscribed and Paid up		
	19,98,89,650 Equity Shares of Par Value of Rs 1/- each fully paid up (Previous Year 19,98,89,650 Shares of Par Value of Rs.1/- each) (including 17,24,09,650 shares of Rs.1/ each allotted under amalgamation) scheme for consideration other than cash	19,98,896.50	19,98,896.50
	Total	**19,98,896.50**	**19,98,896.50**

a) The reconciliation of number of shares outstanding and the amount of Share Capital as at the opening and closing dates is set out below:

Equity shares

Particulars	March 31, 2026	March 31, 2025
No. of Shares outstanding at the beginning of the period	19,98,89,650.00	19,98,89,650.00
No of Shares Issued during the year	0.00	0.00
No. of Shares outstanding at the end of the period	**19,98,89,650.00**	**19,98,89,650.00**

b) The Company has 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 with a right to receive per share dividend declared by the Company. In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the Company in the proportion of equity shares held by the shareholders

c) Following Shareholders hold equity shares more than 5% of the total equity shares of the company at the end of the period :

Name of share holder	No. of shares (% age)	No. of shares (% age)
Rajendra Seclease Ltd	8,62,67,013 (43.16%)	9,00,45,663 (45.05%)
Kasi Ram Softech India Ltd	3,98,84 850 (19.95%)	3,98,84 850 (19.95%)

d) The company has not issued any bonus shares during the period of last 5 years.

Notes to the financial statement as on March 31, 2026

e) Shares held by promoters at the end of the year

Name of Promoter	% age Change during the Year	No. of shares (% age)	No. of shares (% age)
Rajendra Seclease Ltd	(1.89)	8,62,67,013 (43.16%)	9,00,45,663 (45.05%)
Kasi Ram Softech India Ltd	NIL	3 98 84 850 (19.95%)	3 98 84 850 (19.95%)
Sudhir Kumar Rastogi	NIL	5,260 (0.00%)	5,260 (0.00%)
Meena Rastogi	NIL	32,250 (0.02%)	32,250 (0.02%)
Hom Commodities & Metals Pvt. Ltd	NIL	18,10,400 (0.91%)	18,10,400 (0.91%)
Supriya Securities Pvt. Ltd	NIL	16,10,600 (0.81%)	16,10,600 (0.81%)
Seagull Shares & Stock Pvt. Ltd	NIL	17,79,000 (0.89%)	17,79,000 (0.89%)

(Rs. in Hundred)

	Particulars	AS AT March 31, 2026	AS AT March 31, 2025
11	**Other equity**		
	Security Premium		
	Balance brought forward	28,66,818.09	28,66,818.09
	Sub total	**28,66,818.09**	**28,66,818.09**
	Capital Redemption Reserve		
	Balance brought forward	3,00,000.00	3,00,000.00
	Sub total	**3,00,000.00**	**3,00,000.00**
	Share Forfeiture		
	Balance brought forward	3,628.23	3,628.23
	Sub total	**3,628.23**	**3,628.23**
	Surplus		
	Balance brought forward	(41,47,317.21)	(41,55,827.47)
	Profit / (Loss) transferred from Statement of Profit & Loss	1,18,693.83	8,510.25
	Sub total	**(40,28,623.39)**	**(41,47,317.21)**
	Total	**(8,58,177.07)**	**(9,76,870.89)**
12	**Borrowings**		
	Unsecured Loan		
	Loan from Directors	0.00	11,250.00
		0.00	**11,250.00**
13	**Other Current Liabilities**		
	Expenses Payable	2,972.02	9,480.99
	Other Liabilities	54,325.00	0.00
	Statutory Dues Payable	8,173.78	100.00
		65,470.80	**9,580.99**
14	**Provisions**		
	Provision for Gratuity		
	Opening balance	0.00	11,651.92
	Additional Provision During the year	0.00	(11,651.92)
	Paid during the year	0.00	0.00
	Closing balance	**0.00**	**0.00**
	Provision for Income Tax		
	For Income Tax	0.00	0.00
		0.00	**0.00**

Notes to the financial statement as on March 31, 2026

(Rs. in Hundred)

	PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
15	Revenue from Operations		
	Sale Others	14,35,680.78	0.00
	Services	48,957.00	0.00
	Commission on Sales	43,983.96	0.00
		15,28,621.74	0.00
16	Other income		
	Interest on FDR	3,163.22	1,096.61
	Foreign Exchange Fluctuation	739.00	0.00
	Interest on I.Tax Refund	18.48	0.00
	Liabilities no Longer Required written Back	44,549.98	63,663.73
		48,470.67	64,760.34
17	Employee benefits expense		
	Salaries, allowances and bonus	10,621.61	9,802.56
	Staff Welfare	500.73	0.00
		11,122.34	9,802.56
18	Finance Cost		
	Interest of Unsecured Loan	0.00	14,939.62
		0.00	14,939.62
19	Other expenses		
	Legal, professional and consultancy charges	7,287.31	1,678.00
	Communication Expenses	182.24	23.88
	Printing & Stationary	501.20	118.00
	Auditor's Fee		
	- For Statutory Audit	500.00	330.00
	- For Other Matters	685.20	165.20
	Internal Auditors' Fee	118.00	0.00
	General office & misc. expenses	12,645.67	28,433.27
	Bad Debt Woff	847.22	87,499.38
	Provision for Doubtful debts reversed	0.00	(87,499.38)
	Electricity and Water Charges	107.25	0.00
	Bank Charges	247.63	0.00
	Conveyance & Travelling Expenses	2,315.05	0.00
	Investment w/off	10.50	0.00
	Software & Website Expenses	297.02	235.40
	Selling & Distribution Expenses		
	Advertisement Expenses	536.40	524.16
	Freight & cartage	260.00	0.00
	Weighment exp loading	20.00	0.00
	Shipping Charges	8.10	0.00
		26,568.77	31,507.91

20 **Income Taxes** *(Rs. in Hundred)*

The major components of income tax expense for the year ended 31 March 2026 and 31 March 2025 are:

A. Statement of profit and loss:

(i) Profit & loss section

	March 31, 2026	March 31, 2025
Current income tax charge	0.00	0.00
MAT credit entitlement	0.00	0.00
Adjustments in respect of current income tax of previous year	447.19	0.00

Notes to the financial statement as on March 31, 2026

Deferred tax:		
Relating to origination and reversal of temporary differences	0.00	0.00
Income tax expense reported in the statement of Profit & loss	**447.19**	**0.00**

(ii) OCI Section		
Deferred tax related to items recognised in OCI during the year:		
Net loss/(gain) on remeasurements of defined benefit plans	0.00	0.00
Income tax charged to OCI	**0.00**	**0.00**

B. Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for financial year ended 31 March 2025 and 31 March 2024:

	31 March 2026	31 March 2025
Accounting profit before tax from continuing operations	1,18,693.83	8,510.25
Profit/(loss) before tax from a discontinued operation	0.00	0.00
Accounting profit before income tax	**1,18,693.83**	**8,510.25**
At India's statutory income tax rate	29,873.00	2,142.00
Non-deductible expenses for tax purposes	0.00	0.00
Additional deduction as per income tax	(29,873.00)	(2,142.00)
Adjustments in respect of current income tax of previous year	447.19	0.00
	447.19	**0.00**
Income tax expense reported in the statement of profit and loss	447.19	0.00
Income tax attributable to a discontinued operation	0.00	0.00
	447.19	**0.00**

Deferred tax

Deferred tax relates to the following:	Statement of profit and loss	
	31 March 2026	31 March 2025
Accelerated depreciation for tax purposes	0.00	0.00
B/F Losses / Disallowances u/s 43B / 40A	0.00	0.00
Deferred tax expense/(income)	**0.00**	**0.00**
Net deferred tax assets/(liabilities)	**0.00**	**0.00**

Reflected in the balance sheet as follows:	31 March 2026	31 March 2025
Deferred tax assets (continuing operations)	0.00	0.00
Deferred tax liabilities (continuing operations)	0.00	0.00
Deferred tax liabilities, net	**0.00**	**0.00**

Reconciliation of deferred tax liabilities (net):	31 March 2026	31 March 2025
Opening balance as of 1 April	**0.00**	**0.00**
Tax (income)/expense during the period recognised in Profit & loss	0.00	0.00
Tax (income)/expense during the period recognised in OCI	0.00	0.00
Discontinued operation	0.00	0.00
Closing balance as at 31 March	**0.00**	**0.00**

21 **Fair values measurements** *(Rs. in Hundred)*

(i) Financial instruments by category

Particulars	31 March 2026		31 March 2025	
	FVTOCI	FVTPL/ Amortised Cost	FVTOCI	FVTPL/ Amortised Cost
Financial assets				
Investments	0.00	3,90,871.50	0.00	3,90,882.40
Loans	0.00	4,22,153.96	0.00	4,21,656.66
Trade Receivable	0.00	1,09,663.25	0.00	0.00
Cash and bank balances	0.00	43,097.58	0.00	19,948.42
Short Term Loans & Advances	0.00	39,105.69	0.00	34,250.34
Other financial assets	0.00	0.00	0.00	11,400.26
Total financial assets	**0.00**	**10,04,891.99**	**0.00**	**8,78,138.08**

Notes to the financial statement as on March 31, 2026

Financial liabilities				
Borrowings	0.00	0.00	0.00	11,250.00
Trade payables	0.00	0.00	0.00	6,800.99
Total financial liabilities	**0.00**	**0.00**	**0.00**	**18,050.99**

(ii) Fair value hierarchy

All financial instruments for which fair value is recognised or disclosed are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is insignificant to the fair value measurements as a whole.

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

Level 2 : valuation techniques for which the lowest level inputs that has a significant effect on the fair value measurement are observable, either directly or indirectly.

Level 3 : valuation techniques for which the lowest level input which has a significant effect on fair value measurement is not based on observable market data.

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities, other than those whose fair values are close approximations of their carrying values.

For cash and cash equivalents, trade receivables, other receivables, short term borrowing, trade payables and other current financial liabilities the management assessed that their fair value is approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair values of the Company's long-term interest free security deposits are determined by applying discounted cash flows ('DCF') method, using discount rate that reflects the market borrowing rate as at the end of the reporting period. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counterparty credit risk.

22 Components of other comprehensive income (OCI)

The disaggregation of changes to OCI by each type of reserve in equity is shown below:

During the year ended	March 31, 2026	March 31, 2025
Fair valuation through OCI	0.00	0.00
Income tax effect	0.00	0.00

23 Capital Management

Particulars	March 31, 2026	March 31, 2025
Total Liabilities	65,470.80	20,830.99
Less: Cash & Cash Equivalents	43,097.58	19,948.42
Net debts	22,373.22	882.58
Total equity	11,40,719.43	10,22,025.61
Gearing ratio (%)	**1.96%**	**0.09%**

24 There are no loan outstanding to promoter, directors KMPs and related parties (as defined under Companies Act, 2013), either severally or jointly with any other person either repayable on demand or without specifying any term of period of repayment.

(Rs. in Hundred)

The disclosure with respect to loan granted to promoters, directors, KMP's and related parties are as follows:

Types of Borrowers	Amount of Loan and Advance in the nature of loan outstanding	Amount of Loan and Advance in the nature of loan outstanding
Promoter	0.00	0.00
Directors	0.00	0.00
KMP's	0.00	0.00
Related Parties	4,22,153.96	100.00%

25 Ratios

(i) Current ratio= Current Assets/ Current Liabilities *(Rs in Hundred)*

Particulars	March 31, 2026	March 31, 2025
Current assets	1,91,866.52	65,599.02
Current liabilities	65,470.80	20,830.99

Notes to the financial statement as on March 31, 2026

	Ratio	2.93	3.15
	% change from previous year	**-6.94%**	

(ii) Debt Equity ratio = Total debt/ Total equity
Total debt = sum of current & non current borrowings

	Particulars	**March 31, 2026**	**March 31, 2025**
	Total debt	0.00	11,250.00
	Total equity	11,40,719.43	10,22,025.61
	Ratio	0.00	0.01
	% change from previous year	**-100.00%**	

Reason for change more than 25%:
The ratio is decreased due writing back time barred creditors and other liabilities during the current year.

(iii) Debt Service Coverage Ratio= Net Operating Income/ Total interest and principal payments

	Particulars	**March 31, 2026**	**March 31, 2025**
	Profit after tax	1,18,693.83	8,510.25
	Add: Finance cost	0.00	14,939.62
	Net operating income	**1,18,693.83**	**23,449.87**
	Interest cost on borrowings	0.00	14,939.62
	Principal repayments	11,250.00	58,104.09
	Total interest and principal repayments	**11,250.00**	**73,043.71**
	Ratio	10.55	0.32
	% change from previous year	**3186.38%**	

Reason for change more than 25%:
The ratio is increased due writing back time barred creditors and other liabilities during the current year.

(iv) Return on Equity (ROE) Ratio= Net profit after tax / Total Shareholders' Equity *(Rs. in Hundred)*

	Particulars	**March 31, 2026**	**March 31, 2025**
	Net profit after tax	1,18,693.83	8,510.25
	Total shareholders equity	11,40,719.43	10,22,025.61
	Ratio	0.10	0.01
	% change from previous year	**1149.59%**	

Reason for change more than 25%:
The ratio is increased due to improvement in performance of the company during the current year.

(v) Inventory turnover ratio = Cost of goods sold/ Average Inventory

	Particulars	**March 31, 2026**	**March 31, 2025**
	Cost of materials consumed	14,20,176.53	0.00
	Average inventory	0.00	0.00
	Ratio	0.00	0.00
	% change from previous year	**0.00**	

(vi) Trade receivables turnover ratio = Credit sales/ Average trade receivables

	Particulars	**March 31, 2026**	**March 31, 2025**
	Credit sales	15,28,621.74	0.00
	Average trade receivables	54,831.63	0.00
	Ratio	27.88	0.00
	% change from previous year	**100.00%**	

Reason for change more than 25%:
The ratio is increased due to improvement in performance of the company during the current year.

(vii) Trade payables turnover ratio = Net credit purchase/ Average trade payables

	Particulars	**March 31, 2026**	**March 31, 2025**
	Credit purchase	14,20,176.53	0.00
	Average trade payables	0.00	0.00
	Ratio	0.00	0.00
	% change from previous year	**0%**	

Notes to the financial statement as on March 31, 2026

(viii) Net capital turnover ratio= Sales/ net Working Capital

Net working capital= Current assets- current liabilities

Particulars	March 31, 2026	March 31, 2025
Sales	15,28,621.74	0.00
Net working capital	1,26,395.72	44,768.02
Ratio	12.09	0.00
% change from previous year	**100%**	

Reason for change more than 25%:
The ratio is increased due to improvement in performance of the company during the current year.

(ix) Net profit ratio= Net profit after tax/ Sales *(Rs. in Hundred)*

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	1,18,693.83	8,510.25
Sales	1,26,395.72	44,768.02
Ratio	0.94	0.19
% change from previous year	**394%**	

Reason for change more than 25%:
The ratio is increased due to improvement in performance of the company during the current year.

(x) Return on capital employed ratio= Earnings before interest and tax (EBIT)/(Total Assets-Total Current Liabilities)

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	1,18,693.83	8,510.25
Finance cost	0.00	14,939.62
Other income	(48,470.67)	(64,760.34)
EBIT	**70,223.15**	**(41,310.47)**
Total assets	12,06,190.23	10,42,856.60
Current liabilities	65,470.80	20,830.99
Capital employed	11,40,719.43	10,22,025.61
Ratio	0.06	(0.04)
% change from previous year	**252.30%**	

Reason for change more than 25%:
The ratio is increased due to improvement in performance of the company during the current year.

(xi) Return on investment ratio= Net Profit (PAT)/ Cost of Investment*100

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	3,163.22	1,096.61
Investment	4,11,980.99	3,99,097.53
Ratio	0.01	0.00
% change from previous year	**(1.79)**	

26 Other Disclosure as per amendment in Schedule-III dated 24th March, 2021.

a) There are no proceedings has been initiated or pending against the entity under the Benami Transactions (Prohibitions) Act, 1988.

b) Compliance with approved Scheme(s) of Arrangements
There are none Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

c) Corporate Social Responsibility Expenditure
The provision of Corporate Social Responsibility under section 135 of the Act is not applicable to the company.

d) Details of Crypto Currency or Virtual Currency
The company has not entered in any transaction relating to Crypto Currency or Virtual Currency during the year.

e) Relationship with Struck off Companies:
The entity has not entered into any transaction with such entities whose name has been stuck off u/s 248 of the Act.

f) Utilization of Borrowings
No borrowings from banks and financial institutions were taken during the year other than OD Limit on Fixed deposits held as Current Assets.

Notes to the financial statement as on March 31, 2026

g) Willful Defaulter
The company has not declared as wilful defaulter.

h) Compliance with number of layers of companies
The company has been complied with the provision relating to layers of companies.

i) Registration of charges or satisfaction with Registrar of Companies:
The company has registered all the charges with Registrar of Companies within the statutory period.

j) Undisclosed income
There is no such income which has not been disclosed in the books of accounts. No such income is surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961.

(Rs. in Hundred)

	March 31, 2026	March 31, 2025
27. Commitments		
a) Estimated amount of contracts Remaining to be executed on Capital Account and not provided for (Net of advances)	**NIL**	NIL
b) Letters of Credit opened in favour of inland/overseas suppliers	**NIL**	NIL
28. Contingent Liabilities not provided for :-		
a) Counter guarantees issued to Bankers in respect of guarantees issued by them	**NIL**	NIL
b) Guarantees issued on behalf of Limited Companies	**NIL**	NIL
c) - Buyers Credit by Banks	**NIL**	NIL
d) Claim against the company not acknowledged as debts (Being Contested) : - Income Tax	**9,376.94**	15,213.00

29. In the opinion of the Management current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.

30. The company has not provided the Gratuity within the meaning of Gratuity Act and entitlement towards leave pay.

31. Balances of certain debtors, creditors, loans and advances are subject to confirmation.

32. Additional Information Pursuant to Para 5 of the Part II of Schedule III of the Companies Act, 2013:

(*Rs. in Hundred*)

a)	**Particulars of Sales & stocks**	**Year ended March 31, 2026**	Year ended March 31, 2025
i)	**Opening stock**	**NIL**	NIL
ii)	**Purchases**	**14,20,176.53**	NIL
iii)	**Sales**	**14,35,680.78**	NIL
iv)	**Closing Stocks**	**NIL**	NIL

b) Earning In Foreign Currency (on accrual basis) :

Particulars	**March 31, 2026**	March 31, 2025
Others	**NIL**	NIL

33. As there are no foreign currency payable at the end of the year and hence foreign currency exposure not hedged by derivative instruments or otherwise have been disclosed.

34. The Company during the year have not received any information from any vendor regarding their status being registered under Micro, Small and Medium Enterprises Development Act, 2006. Based on the above, disclosures, if any, relating to amounts unpaid as at the period end along with interest paid / payable have not been given.

35. There are no inventories at the end of the year.

36. Tax Expense is the aggregate of current year income tax and deferred tax charged to the Profit and Loss Account for the year.

Current Year Charges

No provision for Income tax has been made during the current financial year.

Deferred Tax Liability/Asset

The Company estimates the deferred tax charge using the applicable rate of taxation based on the impact of timing differences between financial statements and estimated taxable income for the current year.

However, Deferred tax asset has not been recognized in terms of Ind AS 12 issued by ICAI by adopting the conservative approach in respect of ascertained profitability in the future years.

37. Related Party Disclosures:

In accordance with the Accounting Standards (Ind AS-24) on Related Party Disclosures, where control exists and where key management personnel are able to exercise significant influence and, where transactions have taken place during the year, alongwith description of relationship as identified, are given below:-

A. **Relationships**

Key Managerial Personnel

Meena Rastogi	- Director
Khusbhoo Rastogi	- Director (Appointed on 16.06.2025)
Bharat Singh Bisht	- Whole Time Director
Mahesh Mahadeo Kadam	- Director (Resigned on 28.01.2026)
Ashok Chopra	- Independent Director (Appointed on 28.01.2026)
Surendra Pal Sharma	- Independent Director (Appointed on 16.06.2025)
Supriya Mahesh Kadam	- Independent Director (Appointed on 30.03.2026)
Sachin Kumar Bhimrajka	- Executive Director (Appointed on 16.06.2025)
Abhishek Bhagwat Bharad	- Director (Appointed on 30.03.2026)
Sandeep Dewan	- Director (Appointed on 30.03.2026
Tushar Rastogi	- Director (Resigned on 16.06.2025)
Sheetal Jain	- Managing Director (Resigned on16.06.2025)
Rajeev Kumar Gupta	- CFO
Nitin Dubey	- 27.10.2025 to 01.12.2025
Sunder Singh	- 16.06.2025 to 14.10.2025
Anu Aggarwal	- 23.02.2026 to 15.05.2026
Pratibha Sharma	- appointed on 20.5.2026

Subsidiary Company	: Maple eSolutions Ltd.
Enterprises owned or significantly Influenced by key management Personnel or their relatives	: Rajendra Seclease Ltd :

B. The following transactions were carried out with related parties in the ordinary course of business :-

Particulars	2025-2026	2024-2025
Remuneration		
Rajeev Kumar Gupta (CFO)	**12,000.00**	9,000.00
Nitin Dubey (CS)	**416.67**	802.55
Sundar Singh (CS)	**2,600.59**	0.00
Anu Aggarwal (CS)	**303.57**	0.00
Interest Payment		
Rajendra Seclease Ltd	**0.00**	14,939.62
Loans and Advance		
Maple eSolutions Ltd		
Opening Balance	**4,21,656.66**	8,12,340.12
Amount Paid	**497.30**	0.00
Amount Received		3,90,683.46
Closing Balance (DR)	**4,22,153.96**	4,21,656.66
Loan From Director		
Opening Balance	**11,250.00**	69,354.09
Amount Paid	**11,250.00**	78,604.19
Amount Received	**0.00**	20,500.01
Closing Balance (CR)	**0.00**	11,250.00

Notes to the financial statement as on March 31, 2026

38. Earnings per share (EPS)

The numerators and denominators used to calculate Basic and Diluted Earnings per share:

(Rs. in Hundred)

	Year Ended March 31, 2026	Year Ended March 31, 2025
Profit attributable to the Equity Shareholders–(A) (Rs)	**1,18,693.83**	8,510.25
Basic/ Weighted average number of Equity Shares outstanding during the year (B)	**19,98,89,650**	19,98,89,650
Nominal value of Equity Shares (Rs)	**1**	1
Total Equity Share (B)	**19,98,89,650**	19,98,89,650
Basic Earnings per share(Rs) – (A)/(B)	**0.059**	0.004
Calculation of profit attributable to Shareholders		
Profit Before Tax	**1,19,141.02**	8510.25
Income Tax	**0.00**	0.00
Deferred Tax	**0.00**	0.00
Income Tax Adjustment	**(447.19)**	0.00
Profit attributable to Shareholders	**1,18,693.83**	8,510.25

39. Information under Section 186(4) of the Companies Act 2013:

- **A. Loans given:** The Details of Loan given is disclosed in Note 5 to the Financial Statement
- **B. Investment :** The details of investment made is given in Note-4 to the financial statement.
- **C. Guarantee Given :** NIL
- **D. The company has not provided any security during the year.**

40. Previous year figures have been rearranged/ regrouped wherever considered necessary.

In terms of our report of even date annexed
For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HOMRE LIMITED
(Formerly Known as Triton Corp Limited)
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of **M/s HOMRE LIMITED (Formerly Triton Corp Limited)** (hereinafter referred to as "the Holding Company"), and its Subsidiaries (the Holding Company, its Subsidiaries together referred to as "the Group"), which comprise the Balance Sheet as at 31st March 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 Consolidated 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 accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its Profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated 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 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated financial statements of the current period. These matters were addressed in the context of our audit of the Consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

We have determined that there are no key audit matters to communicate in our report.

Information Other than the Consolidated Financial Statements and Auditor's Report thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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

Responsibility of Management's for the Consolidated Financial Statements

The Holding 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 Consolidated 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, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection 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 Consolidated Financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated 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.

Those charged with governance are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

(d) Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(e) Evaluate the overall presentation, structure and content of the Consolidated Financial statements, including the disclosures, and whether the Consolidated Financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial statements for the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we give in the "Annexure-A" a statement of the qualifications or adverse remarks in these CARO reports.

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

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

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

(c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, 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 Consolidated Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Section 469 of Companies Act,2013

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

(f) With respect to the adequacy of internal financial control over financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure II". Our Report expresses an unmodified opinion on the adequacy and effectiveness of the company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditors Report in accordance with requirements of section 197(16) of the Act, as amended

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 on its financial position in its financial statements.

ii. According to the information and explanations provided to us, the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that other than those disclosed in the notes to accounts,

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

II. No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (I) and (II) above, contain any material misstatement.

v. As per Management's representation received that to the best of its knowledge and belief, the company has not declared or paid dividend either final or interim in nature during the year.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Additionally, the audit trail, where enabled, has been preserved by the company as per the statutory requirements for record retention.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-
K.K. Gupta
(Partner)
M.No. 087891

Place : Delhi
Dated : 20-05-2026
UDIN :

ANNEXURE - I REFERRED TO IN PARAGRAPH 1 OF THE AUDITORS' REPORT ON ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2026

1. Qualification or Adverse remark included in the Standalone CARO Report of the **HOMRE LIMITED (Formerly Triton Corp Limited)** are as under:

   a. As per clause (vii)(a) of the order, the undisputed dues aggregating to Rs. 9,376.94 in Hundreds that have not been deposited for a period of more than six months from the date they became payable.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-

Place : Delhi	**K.K. Gupta**
Dated : 20-05-2026	**(Partner)**
UDIN :	**M.No. 087891**

"Annexure II" to the Auditors' Report

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

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of **HOMRE LIMITED (Formerly Triton Corp Limited)** (hereinafter referred to as the "Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Boards of Directors of the Company and its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies 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 (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective 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 Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India, 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") issued by the Institute of Chartered Accountants of India ("ICAI") and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies, which are companies incorporated in India.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-

Place : Delhi — **K.K. Gupta**
Dated : 20-05-2026 — **(Partner)**
UDIN : — **M.No. 087891**

Consolidated Balance sheet as at March 31, 2026

(Rs in Hundred)

Particulars	Notes	AS AT March 31, 2026	AS AT March 31, 2025
Assets			
Non-current assets			
(a) Property, plant & equipment and Intangible Assets			
(i) Property, plant & equipment	**3**	69,430.05	52,848.52
(ii) Other intangible assets	**3A**	445.68	0.00
(iii) Capital work-in-progress (CWIP)	**3B**	1,31,422.52	1,11,870.00
(b) Defered Tax Asset		0.00	1,24,109.67
(c) Financial Assets			
(i) Investments	**4**	17,319.05	16,526.14
(ii) Loans		0.00	0.00
		2,18,617.30	**3,05,354.33**
Current assets			
(a) Financial Assets			
(i) Trade Receivable	**5**	1,09,663.25	0.00
(ii) Cash and bank balances	**6**	45,309.55	22,160.38
(iii) Short Term Loans & Advances	**7**	39,505.69	35,131.80
(iv) Other financial assets	**8**	1,053.21	12,453.47
		1,95,531.70	**69,745.65**
Total Assets		**4,14,149.00**	**3,75,099.98**
Equity and liabilities			
Equity			
(a) Equity share capital	**9**	19,98,896.50	19,98,896.50
(b) Other equity	**10**	(19,70,083.62)	(19,68,518.55)
		28,812.88	**30,377.95**
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	**11**	2,95,734.18	3,06,247.78
(b) Other current liabilities	**12**	89,601.94	14,436.75
(c) Provisions	**13**	0.00	24,037.50
		3,85,336.12	**3,44,722.03**
Total Liabilities		**4,14,149.00**	**3,75,099.98**

Significant Accounting Policies **1 & 2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

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

(Rs in Hundred)

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Income			
Revenue from operations	**14**	15,28,621.74	0.00
Other income	**15**	51,897.93	64,760.34
Total Income		**15,80,519.67**	**64,760.34**
Expenses			
Purchases		14,20,176.53	0.00
Employee benefits expense	**16**	11,122.34	9,802.56
Depreciation	**3+3b**	83.75	0.00
Finance costs	**17**	0.00	14,939.62
Other expenses	**18**	26,949.07	31,954.91
Total expenses		**14,58,331.69**	**56,697.09**
Profit (Loss) before tax		**1,22,187.98**	**8,063.25**
Tax Expenses			
Current Tax		0.00	0.00
Earliear Period Tax		447.19	0.00
Deferred Tax		1,24,109.67	0.00
Profit (Loss) after tax / Total Comprehensive Income		**(2,368.88)**	**8,063.25**
Other Comprehensive Income			
Items that will not be reclassfied in profit and loss		0.00	0.00
Fair Valuation of equity instruments		803.81	0.00
Total Comprehensive Income		**(1,565.07)**	**8,063.25**
Earning per Share (Basic / Diluted)	**37**	**(0.001)**	**0.004**

Significant Accounting Policies **1 & 2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

Consolidated Cash Flow Statement for the year ended March 31, 2026

(Rs. in Hundred)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A.	**Cash Flow from Operating activities**		
	Net Profit before tax	(2,368.88)	8,063.25
	Less: Adjustments for		
	Depreciation & Impairment Loss	83.75	0.00
	Investments Woff	0.00	0.00
	Operating Profit before working capital changes	**(2,285.14)**	**8,063.25**
	Adjustment for Working Capital changes		
	Decrease/ (increase) in Other Current Assets	1,31,136.04	1,71,237.07
	Decrease/ (increase) in Trade receivables	(1,09,663.25)	0.00
	Decrease/ (increase) in Loans and Advances	0.00	0.00
	Increase/(decrease) in current liabilities	51,127.69	(2,86,005.50)
	Cash generated from operations before taxes paid	**70,315.34**	**(1,06,705.17)**
	Taxes Paid	0.00	0.00
	Net Cash generated from operations	**70,315.34**	**(1,06,705.17)**
B.	**Cash Flow from investing activities / Other Adjustments**		
	Purchase of Fixed Assets	(17,110.95)	(52,848.52)
	Capital work-in-progress (CWIP)	(19,552.52)	0.00
	Sale of Investments	10.90	0.00
	Interest Income	0.00	0.00
	Net cash outflow from investing activities / / Other Adjustments	**(36,652.57)**	**(52,848.52)**
C.	**Cash Flow from financing activities**		
	Interest Paid	0.00	0.00
	Repayment of long term and other borrowings	(10,513.60)	1,59,553.69
	Net cash from financing activities	**(10,513.60)**	**1,59,553.69**
	Net Increase / (Decrease) in cash and cash equivalents	**23,149.17**	**(0.00)**
	Cash and cash equivalents (Opening Balance)	**22,160.38**	**22,160.38**
	Cash and cash equivalents (Closing Balance)	**45,309.55**	**22,160.37**

Significant Accounting Policies **1 & 2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

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

A. Equity share capital *(Rs. in Hundred)*

(1) Current Reporting Period	
Balance as at April 1, 2025	19,98,896.50
Changes in equity share capital during the year	0.00
Balance as at March 31, 2026	**19,98,896.50**

(2) Previous Reporting Period	
Balance as at April 1, 2024	19,98,896.50
Changes in equity share capital during the year	0.00
Balance as at March 31, 2025	**19,98,896.50**

B. Other equity

(1) Current Reporting Period

Particulars	Security Premium	Capital Redemption Reserve	Share Forfeiture	Other Comprehensive Income	Surplus	Total
As at April 1, 2025	29,54,798.09	3,00,000.00	3,628.23	0.00	(52,26,944.87)	(19,68,518.55)
Profit / Loss for the year	0.00	0.00	0.00	0.00	(2,368.88)	(2,368.88)
Additions during the year	0.00	0.00	0.00	803.81	0.00	803.81
As at March 31, 2026	**29,54,798.09**	**3,00,000.00**	**3,628.23**	**803.81**	**(52,29,313.75)**	**(19,70,083.62)**

(2) Previous Reporting Period

Particulars	Security Premium	Capital Redemption Reserve	Share Forfeiture	Other Comprehensive Income	Surplus	Total
As at April 1, 2024	29,54,798.09	3,00,000.00	3,628.23	0.00	(52,35,008.12)	(19,76,581.80)
Profit / Loss for the year	0.00	0.00	0.00	0.00	8,063.25	8,063.25
Additions during the year	0.00	0.00	0.00	0.00	0.00	0.00
As at March 31, 2025	**29,54,798.09**	**3,00,000.00**	**3,628.23**	**0.00**	**(52,26,944.87)**	**(19,68,518.55)**

Significant accounting policies

The accompanying notes are an integral part of the financial statements.

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

Sd/-
K.K.Gupta
(Partner)
M.No.: 087891

Sd/-
Bharat Singh Bisht
(Whole Time Director)
DIN:02944635

Sd/-
Meena Rastogi
(Chairperson)
DIN:01572002

Place : Delhi
Date : 20-05-2026

Sd/-
Pratibha Sharma
(Company Secretary)
EFHPS7589E

Sd/-
(Rajeev Kumar Gupta)
(CFO)
PAN: AGOPG2534R

Consolidated Notes of the financial statements for the year ended March 31, 2026

1. Background of the Company

Homre Limited ("the Company") was originally incorporated on 25 April 1990. Subsequently, the name of the Company was changed from Triton Corp Limited to Homre Limited with effect from 2 December 2025.

The Company is engaged in the marketing and distribution of commodities, commission-based business activities, advisory services, and the manufacturing of biomass pellets. Through its biomass pellet operations, the Company seeks to cater to the growing demand for sustainable and renewable energy solutions, thereby contributing to the promotion of environmentally friendly fuel alternatives and supporting the transition towards cleaner energy sources.

2. Significant Accounting Policies

2.1 Basis of preparation

(i) Compliance with Ind AS-

The consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards (hereinafter referred to as the 'Ind AS'), as by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2017 (as amended from time to time)

The consolidated financial statements are presented in INR and all values are rounded to the nearest Rupees in hundreds except when otherwise indicated.

(ii) Basis of measurement

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

a) Certain financial assets & liabilities (including derivative instruments) and contingent consideration that are measured at fair value.

b) Assets held for sale have been measured at fair value less cost to sell

c) Defined benefit plans – plan assets measured at fair value.

(iii) Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiary as at March 31, 2026

List of subsidiary companies considered for consolidation together with the proportion of shareholding held by Group is as follows:

Name of the Subsidiary	Country of Incorporation	Proportion of ownership interest
Maple eSolutions Ltd.	India	100%

Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns

  Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31st March, 2022. When the end of the reporting period of the parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the parent to enable the parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.

Consolidation procedure:

(a) Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

(b) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.

(c) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Put options held by non-controlling interests in the Group's subsidiaries entitle the non-controlling interest to sell its interest in the subsidiary to the Group at pre-determined values and on contracted dates. In such cases the Group consolidates the non-controlling interest's share of the equity in the subsidiary and recognises the fair value of the non-controlling interest's put option, being the present value of the estimated future purchase price, as a financial liability in the statement of financial position. In raising this liability, the non-controlling interest is derecognised and any excess or shortfall is charged or realised directly in retained earnings in the statement of changes in equity

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

2.2 Current versus non-current classification

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

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle of the Company
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period all other assets are classified as non -current.

A liability is treated as current when:

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

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.3 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes and amounts collected on behalf of third parties.

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Company and specific criteria if any has been met. 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.

2.4 Taxes

a) The income tax expense or credit for the year is the tax payable on the current year's taxable income based on the applicable income tax rate as per the Income tax Act, 1961 adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

b) The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting year. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

c) Deferred income tax is recognised in respect of temporary differences between the carrying amounts of assets of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

d) Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses. Therefore, in the case of a history of recent losses, the Company recoganises the deferred tax asset to the extent that it has sufficient taxable temporary differences or there is convincing other evidences that sufficient taxable profit will be available against which such deferred tax can be realised.

e) Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

f) Current and deferred tax is recognised in the Statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity and in this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

2.5 Property, plant and equipment

a) All 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 assets. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

b) Subsequent costs are included in the asset's carrying amount or recognised 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 derecognised when replaced. All other repairs and maintenance are charged to the Statement of profit and loss during the reporting year in which they are incurred.

(c) *Depreciation methods, estimated useful lives and residual value-*

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives.

The useful lives have been determined based on those specified by Schedule II to the Companies Act; 2013, in order to reflect the actual usage of the assets. 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 year.

(d) 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.

(e) Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of profit and loss within other gains/ (losses).

2.6 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Subsequent to initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in profit or loss in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting year. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

2.7 Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset.

The Company's lease asset classes primarily consist of leases for land and buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

(a) the contract involves the use of an identified asset

(b) the Company has the right to direct the use of the asset. A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low value leases. For these short-term and low-value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The ROU assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related ROU asset if the Company changes its assessment of whether it will exercise an extension or a termination option.

Lease liability and ROU assets have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

2.8 Inventories

Finished goods are stated at the lower of cost and net realisable value & material in transit are stated at direct cost.

Cost of inventories include all other costs incurred in bringing the inventories to their present location and condition. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

2.9 Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

2.10 Provisions

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

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

2.11 Employee Benefits

(i) *Short-term obligations-*

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting year and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) *Post-employment obligations-*

The Company operates the following post-employment schemes:

(a) Defined benefit plans such as gratuity; and

(b) Defined contribution plans such as provident fund and ESI.

Gratuity obligations-

The liability or asset recognised in the balance sheet in respect of defined benefit plan as calculated arithmetically by management.

Defined contribution plans-

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

2.12 Investments and Other financial assets

(i) Classification-

The Company classifies its financial assets in the following measurement categories:

Those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and those measured at amortised cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income.

For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement-

At initial recognition, the Company measures a financial asset at its fair value, in the case of a financial asset is not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

(a) Debt instruments-

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

(b) Equity instruments-

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/ (losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iv) Derecognition of financial assets-

A financial asset is derecognised only when:

The Company has transferred the rights to receive cash flows from the financial asset or, retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

(v) Income recognition-

a) Interest income:

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

b) Dividends:

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

2.13 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the group or the counterparty.

2.14 Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per the credit terms.

2.15 Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for impairment.

2.16 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. Accordingly, segmental reporting is performed on the basis of geographical location of customer which is also used by the chief financial decision maker of the company for allocation of available resources and future prospects.

2.17 Cash and cash equivalents

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

2.18 Foreign currency translation or transaction

(i) Functional and presentation currency:

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian rupee (INR), which is entity's functional and presentation currency.

(ii) Transactions and balances:

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognized in statement of profit and loss.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other gains/(losses) Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non- monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as FVOCI are recognised in other comprehensive income.

2.19 Financial liabilities

Initial recognition and measurement:

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

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

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and financial guarantee contracts.

Subsequent measurement-

The measurement of financial liabilities depends on their classification, as described below:

(a) Financial liabilities at fair value through profit or loss-

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

(b) Loans and borrowings-

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method.

Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

2.20 Contingencies

Contingent liabilities are possible obligations whose existence will be confirmed only on the occurrence or non-occurrence of uncertain future events outside the Company's control, or present obligations that are not recognised because of the following: (a) It is not probable that an outflow of economic benefits will be required to settle the obligation; or (b) the amount cannot be measured reliably.

Contingent liabilities are not recognised but are disclosed and described in the notes to the financial statements, including an estimate of their potential financial effect and uncertainties relating to the amount or timing of any outflow, unless the possibility of settlement is remote.

Contingent assets are possible assets whose existence will be confirmed only on the occurrence or non-occurrence of uncertain future events outside the Company's control. Contingent assets are not recognised. When the realisation of income is virtually certain, the related asset is not a contingent asset; it is recognised as an asset.

Contingent assets are disclosed and described in the notes to the financial statements, including an estimate of their potential financial effect if the inflow of economic benefits is probable.

2.21 Government Grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. Government grants relating to the purchase of property, plant and equipment are included in non-current liabilities as deferred income and are credited to profit or loss on a straight-line basis over the expected lives of the related assets and presented within other income.

2.22 Significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the date of the financial statements. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In particular, the Company has identified the following areas where significant judgements, estimates and assumptions are required. Further information on each of these areas and how they impact the various accounting policies are described below and also in the relevant notes to the financial statements. Changes in estimates are accounted for prospectively.

Judgements

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

Contingencies

Contingent liabilities may arise from the ordinary course of business in relation to claims against the Company, including legal, contractor, land access and other claims. By their nature, contingencies will be resolved only when one or more uncertain future events occur or fail to occur. The assessment of the existence, and potential quantum, of contingencies inherently involves the exercise of significant judgments and the use of estimates regarding the outcome of future events.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market change or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

(a) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

(b) Defined benefit plans

The cost of the defined benefit plan and other post-employment benefits and the present value of such obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

(c) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the NAV model.

Financial assets like security deposits received and security deposits paid, has been classified and measured at amortised cost on the basis of the facts and circumstances that exist at Balance Sheet date.

Financial liability like long term borrowings received, has been classified and measured at amortised cost on the basis of the facts and circumstances that exist at balance sheet sate. Average market borrowing rate has been used to fair value the long term loan at amortised cost.

2.23 Excise, Custom Duty and GST

Custom Duty on imports is accounted for at the time of clearance of goods.

Excise Duty is accounted for at the time of removal of goods.

CENVAT Credit and GST Input Tax Credit, to the extent availed, is adjusted towards cost of materials.

2.24 Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

2.25 Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

2.26 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition- related costs are expensed as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

- Deferred tax assets or liabilities, and the assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

- Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.
- Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non -current Assets Held for Sale and Discontinued Operations are measured in accordance with that standard.
- Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re- measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash- generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

Consolidated Notes to the financial statement as on March 31, 2026

Note 3 : Property, Plant & Equipment

(Rs. in Hundred)

Description	Gross Block				Depreciation / Amortisation				Net Block	
	As at 01-04-2025	Additions	Adjustment or Deletions	As at 31-03-2026	As at 01-04-2025	For the Year	Adjustment or Deletions	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
Land (Bhiwandi)	52,848.52	0.00	0.00	52,848.52	0.00	0.00	0.00	0.00	52,848.52	52,848.52
Land (Gwalior)	0.00	16,352.55	0.00	16,352.55	0.00	0.00	0.00	0.00	16,352.55	0.00
Computer	0.00	237.29	0.00	237.29	0.00	34.04	0.00	34.04	203.25	0.00
Tools & Equipments	0.00	27.55	0.00	27.55	0.00	1.82	0.00	1.82	25.73	0.00
Current Year	**52,848.52**	**16,617.39**	**0.00**	**69,465.91**	**0.00**	**35.86**	**0.00**	**35.86**	**69,430.05**	**52,848.52**
Previous Year	0.00	52,848.52	0.00	52,848.52	0.00	0.00	0.00	0.00	52,848.52	(52,848.52)

Note 3A : Intangible Asset

Description	Gross Block				Depreciation / Amortisation				Net Block	
	As at 01-04-2025	Additions	Adjustment or Deletions	As at 31-03-2026	As at 01-04-2025	For the Year	Adjustment or Deletions	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
SOFTWARE	0.00	403.57	0.00	403.57	0.00	42.13	0.00	42.13	361.44	0.00
The Trade Mark Registry	0.00	90.00	0.00	90.00	0.00	5.76	0.00	5.76	84.24	0.00
Grand Total	**0.00**	**493.57**	**0.00**	**493.57**	**0.00**	**47.89**	**0.00**	**47.89**	**445.68**	**0.00**
Previous Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 3B : Capital work in Progress

Project in Progress	As at 31-03-2026	As at 31-03-2025
Project in progress for a period of		
Less than 1 year	1,11,870.00	1,11,870.00
1-2 years	19,552.52	0.00
2-3 year	0.00	0.00
More than 3 years	0.00	0.00
	1,31,422.52	**1,11,870.00**

Consolidated Notes of the financial statements for the year ended March 31, 2026

(Rs. in Hundred)

	Particulars	AS AT March 31, 2026	AS AT March 31, 2025
4	**Investments**		
	Long Term Un-Quoted Shares in wholly owned Subsidiary		
	Maple esolutions Limited (at Cost)		
	41,00,000 Equity Shares of Rs.10/- each fully paid up of	0.00	0.00
	In Other Companies (at Fair Value through P&L)		
	Gaurav Credits Pvt. Ltd.		
	24,500 shares of Rs 10 each	17,319.05	16,515.24
	Kasiram Softech India Limited		
	0 (Previous Year 40) Equity Shares of Rs.10 each fully paid up of	0.00	0.40
	Alchemist Metals Limited		
	0 (Previous Year 2,34,000) Equity Shares of Rs.10/- each fully paid up	0.00	10.50
	Sapphire Global Ltd.		
	0 (Previous Year 23) Equity Shares of Class A @1 GPB each fully paid up	0.00	20.00
	Sapphire Global Ltd.		
	0 (Previous Year 7,26,716) Equity Shares of Class B @ 1pence each fully paid up	0.00	7,79,510.00
		17,319.05	7,96,056.14
	Less: Provision against impairment of investment	0.00	7,79,530.00
		17,319.05	**16,526.14**
5	**Trade receivables**		
	(Unsecured considered good unless otherwise stated)		
	A) Not Due		
	- Undisputed Trade receivables – considered good	0.00	0.00
	B) Due but not received		
	- Undisputed Trade receivables – considered good		
	i) Outstanding for a period upto 6 months	1,09,663.25	0.00
	ii) Outstanding for a period 6 months to 1 year	0.00	0.00
	iii) Outstanding for a period 1 year to 2 year	0.00	0.00
	iv) Outstanding for a period 2 year to 3 year	0.00	0.00
	v) Outstanding for a period exceeding 3 years	0.00	0.00
	Undisputed Trade Receivables - Considered doubtful		
	i) Outstanding for a period upto 6 months	0.00	0.00
	ii) Outstanding for a period 6 months to 1 year	0.00	0.00
	iii) Outstanding for a period 1 year to 2 year	0.00	0.00
	iv) Outstanding for a period 2 year to 3 year	0.00	0.00
	v) Outstanding for a period exceeding 3 years	0.00	0.00
	Disputed Trade Receivables - Considered Good	0.00	0.00
	Disputed Trade Receivables - Considered doubtful	0.00	0.00
		1,09,663.25	**0.00**

	Particulars	AS AT March 31, 2026	AS AT March 31, 2025
6	**Cash and cash equivalents**		
	Balances with banks		
	In current accounts	21,874.26	11,695.45
	In Fixed Deposit Accounts held as Margin Money Or Others	23,320.95	10,426.59
	Balances with Scheduled Banks (kept by Income Tax Authority)	0.00	35.40
	Cash in Hand	114.34	2.94
		45,309.55	**22,160.38**

Consolidated Notes of the financial statements for the year ended March 31, 2026

(Rs. in Hundred)

7	Particulars	AS AT March 31, 2026	AS AT March 31, 2025
	Short Term Loan & Advances		
	Other Advances		
	Advance Income Tax/ TDS	2,438.34	910.17
	Amount receivable from Revenue Authorities	459.40	400.00
	Prepaid Expenses	2,144.93	0.00
	Security Deposits	32,064.96	32,064.96
		39,505.69	**35,131.80**
8	**Other Financial Assets**		
	Interest Receivable on Fixed Deposit	1,053.21	12,453.47
		1,053.21	**12,453.47**
9	**Equity share capital**		
	Authorised		
	75,00,00,000 (Previous year 75,00,00,000 Shares) Equity shares of Par Value of Rs.1/- each	7,500,000.00	7,500,000.00
	50,00,000 (Previous year 50,00,000 Shares) 10% Redeemable Cumulative Preference Shares of Rs.10/- each	500,000.00	500,000.00
		8,000,000.00	**8,000,000.00**
	Issued,Subscribed and Paid up		
	19,98,89,650 Equity Shares of Par Value of Rs 1/- each fully paid up (Previous Year 19,98,89,650 Shares of Par Value of Rs.1/- each) including 17,24,09,650 shares of Rs.1/ each allotted under amalgamation scheme for consideration other than cash	19,98,896.50	19,98,896.50
	Total	**19,98,896.50**	**19,98,896.50**

a) The reconciliation of number of shares outstanding and the amount of Share Capital as at the opening and closing dates is set out below:

Equity shares

Particulars	March 31, 2026	March 31, 2025
No. of Shares outstanding at the beginning of the period	19,98,89,650.00	19,98,89,650.00
No of Shares Issued during the year	0.00	0.00
No. of Shares outstanding at the end of the period	**19,98,89,650.00**	**19,98,89,650.00**

b) The Company has 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 with a right to receive per share dividend declared by the Company. In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the Company in the proportion of equity shares held by the shareholders

c) Following Shareholders hold equity shares more than 5% of the total equity shares of the company at the end of the period :

Name of share holder	No. of shares (% age)	No. of shares (% age)
Rajendra Seclease Ltd	8,62,67,013 (43.16%)	9,00,45,663 (45.05%)
Kasi Ram Softech India Ltd	3 98 84 850 (19.95%)	3 98 84 850 (19.95%)

d) The company has not issued any bonus shares during the period of last 5 years.

Consolidated Notes of the financial statements for the year ended March 31, 2026

e) Shares held by promoters at the end of the year

Name of Promoter	% age Change during the Year	No. of shares (% age)	No. of shares (% age)
Rajendra Seclease Ltd	(1.89%)	8,62,67,013 (43.16%)	9,00,45,663 (45.05%)
Kasi Ram Softech India Ltd	NIL	3,98,84,850 (19.95%)	3,98,84,850 (19.95%)
Sudhir Kumar Rastogi	NIL	5,260 (0.00%)	5,260 (0.00%)
Meena Rastogi	NIL	32,250 (0.02%)	32,250 (0.02%)
Hom Commodities & Metals Pvt. Ltd	NIL	18,10,400 (0.91%)	18,10,400 (0.91%)
Supriya Securities Pvt. Ltd	NIL	16,10,600 (0.81%)	16,10,600 (0.81%)
Seagull Shares & Stock Pvt. Ltd	NIL	17,79,000 (0.89%)	17,79,000 (0.89%)

(Rs. in Hundred)

	PARTICULARS	AS AT March 31, 2026	AS AT March 31, 2025
10	Other equity		
	Security Premium		
	Balance brought forward	29,54,798.09	29,54,798.09
	Sub total	**29,54,798.09**	**29,54,798.09**
	Capital Redemption Reserve		
	Balance brought forward	3,00,000.00	3,00,000.00
	Sub total	**3,00,000.00**	**3,00,000.00**
	Share Forfeiture		
	Balance brought forward	3,628.23	3,628.23
	Sub total	**3,628.23**	**3,628.23**
	Other Comprehensive Income		
	Provided During the year	803.81	0.00
		803.81	**0.00**
	Surplus		
	Balance brought forward	(52,26,944.87)	(52,35,008.12)
	Profit / (Loss) transferred from Statement of Profit & Loss	(2,368.88)	8,063.25
	Sub total	**(52,29,313.75)**	**(52,26,944.87)**
	Total	**(19,70,083.62)**	**(19,68,518.55)**

B: Nature and purpose of reserves

1 **Securities premium reserve**

Securities premium is used to record the premium received on issue of shares. It is utilised in accordance with the provisions of the Act.

2 **Retained earnings**

Retained earnings represent the accumulated earnings net of losses if any made by the Group over the years.

3 **General reserve**

General Reserve is a free reserve which is created by transferring funds from retained earnings to meet future obligations or purposes.

4 **Other comprehensive Income**

Other comprehensive Income includes acturial gain/(loss) recognise in respective financial year.

5 **Foreign currency monetary item translation difference account (FCMITDA)**

Foreign currency translation reserve comprises of all exchange differences arising from translation of financial statements of foreign operations.

6 **Employee shares based reserve**

The reserve is used to recognised the grant date fair value of the options issued to employees under Company’s employee stock option plan.

Consolidated Notes of the financial statements for the year ended March 31, 2026

11 Burrowing Unsecured Loan (Rs. in Hundred)

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
Loan from Directors	1,11,894.19	1,23,144.19
Loan from Body Corporates:		
Rajendra Seclease Ltd.	1,83,839.99	1,83,103.59
Triton Corp Limited	0.00	0.00
	2,95,734.18	**3,06,247.78**

12 Other Current Liabilities

Expenses Payable	3,547.12	14,336.75
Other Liabilities	54,325.00	0.00
Statutory Dues Payable	31,729.82	100.00
	89,601.94	**14,436.75**

13 Provisions

Provision for Income Tax		
For Income Tax	0.00	24,037.50
	0.00	**24,037.50**

14 Revenue from Operations

Sale Others	**14,35,680.78**	**0.00**
Services	**48,957.00**	**0.00**
Commission on Sales	**43,983.96**	**0.00**
	15,28,621.74	**0.00**

15 Other income

Interest on FDR	3,163.22	1,096.61
Foreign Exchange Fluctuation	739.00	0.00
Interest on I.Tax Refund	18.48	0.00
Liabilities no Longer Required written Back	44,549.98	0.00
Other Income	3,427.26	63,663.73
	51,897.93	**64,760.34**

16 Employee benefits expense

Salaries, allowances and bonus	10,621.61	9,802.56
Staff Welfare	500.73	0.00
	11,122.34	**9,802.56**

17 Finance Cost

Interest of Unsecured Loan	0.00	14,939.62
	0.00	**14,939.62**

18 Other expenses

Legal, professional and consultancy charges	**7,315.31**	**1,828.00**
Communication Expenses	**182.24**	**23.88**
Printing & Stationary	**501.20**	**118.00**
Auditor's Fee		
- For Statutory Audit	**618.00**	**580.00**
- For Other Matters	**726.50**	**165.20**
Internal Auditors' Fee	**118.00**	**0.00**

(Rs. in Hundred)

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
Provision for Doubtful debts reversed	**0.00**	**(87,499.38)**
Electricity And Water Charges	**107.25**	**0.00**
Bank Charges	**247.63**	**0.00**
Conveyance & Travelling Expenses	**2,315.05**	**0.00**
Investment w/off	**10.50**	**0.00**

Consolidated Notes of the financial statements for the year ended March 31, 2026

Software & Website Expenses	**297.02**	**235.40**
Selling & Distribution Expenses		
Advertisement Expenses	**536.40**	**524.16**
Freight & cartage	**260.00**	**0.00**
Weighment exp loading	**20.00**	**0.00**
Shipping Charges	**8.10**	**0.00**
	26,949.07	**31,954.91**

19 **Income Taxes** *(Rs. in Hundred)*

The major components of income tax expense for the year ended 31 March 2026 and 31 March 2025 are:

A. Statement of profit and loss:

(i) Profit & loss section

	March 31, 2026	March 31, 2025
Current income tax charge	0.00	0.00
MAT credit entitlement	0.00	0.00
Adjustments in respect of current income tax of previous year	0.00	0.00
Deferred tax:		
Relating to origination and reversal of temporary differences	0.00	0.00
Income tax expense reported in the statement of Profit & loss	**0.00**	**0.00**

(ii) OCI Section

Deferred tax related to items recognised in OCI during the year:		
Net loss/(gain) on remeasurements of defined benefit plans	0.00	0.00
Income tax charged to OCI	**0.00**	**0.00**

B. Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for financial year ended 31 March 2025 and 31 March 2024:

	31 March 2026	31 March 2025
Accounting profit before tax from continuing operations	(2,368.88)	8,063.25
Profit/(loss) before tax from a discontinued operation	0.00	0.00
Accounting profit before income tax	**(2,368.88)**	**8,063.25**
At India's statutory income tax rate	(596.00)	2,029.00
Non-deductible expenses for tax purposes	0.00	0.00
Additional deduction as per income tax	596.00	(2,029.00)
Adjustments in respect of current income tax of previous year	0.00	0.00
	0.00	**0.00**
Income tax expense reported in the statement of profit and loss	0.00	0.00
Income tax attributable to a discontinued operation	0.00	0.00
	0.00	**0.00**

Deferred tax

Deferred tax relates to the following:	**Statement of profit and loss**	
	31 March 2026	**31 March 2025**
Accelerated depreciation for tax purposes	0.00	0.00
B/F Losses / Disallowances u/s 43B / 40A	0.00	0.00
Deferred tax expense/(income)	**0.00**	**0.00**
Net deferred tax assets/(liabilities)	**0.00**	**0.00**

Reflected in the balance sheet as follows:	**31 March 2026**	**31 March 2025**
Deferred tax assets (continuing operations)	0.00	0.00
Deferred tax liabilities (continuing operations)	0.00	0.00
Deferred tax liabilities, net	**0.00**	**0.00**

Reconciliation of deferred tax liabilities (net):	**31 March 2026**	**31 March 2025**
Opening balance as of 1 April	**0.00**	**0.00**
Tax (income)/expense during the period recognised in Profit & loss	0.00	0.00
Tax (income)/expense during the period recognised in OCI	0.00	0.00
Discontinued operation	0.00	0.00
Closing balance as at 31 March	**0.00**	**0.00**

20 **Fair values measurements** *(Rs. in Hundred)*

(i) Financial instruments by category

Particulars	31 March 2026		31 March 2025	
	FVTOCI	FVTPL/ Amortised Cost	FVTOCI	FVTPL/ Amortised Cost
Financial assets				
Investments	17,319.05	0.00	0.00	16,526.14
Loans	0.00	0.00	0.00	0.00
Trade Receivable	0.00	1,09,663.25	0.00	0.00
Cash and bank balances	0.00	45,309.55	0.00	22,160.38
Short Term Loans & Advances	0.00	39,505.69	0.00	35,131.80
Other financial assets	0.00	1,053.21	0.00	12,453.47
Total financial assets	**17,319.05**	**1,95,531.70**	**0.00**	**86,271.79**
Financial liabilities				
Borrowings	0.00	2,95,734.18	0.00	3,06,247.78
Trade payables	0.00	45,710.00	0.00	7,603.09
Total financial liabilities	**0.00**	**3,41,444.18**	**0.00**	**3,13,850.87**

(ii) Fair value hierarchy

All financial instruments for which fair value is recognised or disclosed are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is insignificant to the fair value measurements as a whole.

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

Level 2 : valuation techniques for which the lowest level inputs that has a significant effect on the fair value measurement are observable, either directly or indirectly.

Level 3 : valuation techniques for which the lowest level input which has a significant effect on fair value measurement is not based on observable market data.

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities, other than those whose fair values are close approximations of their carrying values.

For cash and cash equivalents, trade receivables, other receivables, short term borrowing, trade payables and other current financial liabilities the management assessed that their fair value is approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair values of the Company's long-term interest free security deposits are determined by applying discounted cash flows ('DCF') method, using discount rate that reflects the market borrowing rate as at the end of the reporting period. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counterparty credit risk.

21 **Components of other comprehensive income (OCI)**

The disaggregation of changes to OCI by each type of reserve in equity is shown below:

During the year ended	As at March 31, 2026	As at March 31, 2025
Fair valuation through OCI	803.81	0.00
Income tax effect	0.00	0.00

22 **Capital Management**

Particulars	As at March 31, 2026	As at March 31, 2025
Total Liabilities	385,336.12	344,722.03
Less: Cash & Cash Equivalents	45,309.55	22,160.38
Net debts	340,026.57	322,561.65
Total equity	28,812.88	30,377.95
Gearing ratio (%)	**1180.12%**	**1061.83%**

Consolidated Notes of the financial statements for the year ended March 31, 2026

23 There are no loan outstanding to promoter, directors KMPs and related parties (as defined under Companies Act, 2013), either severally or jointly with any other person either repayable on demand or without specifying any term of period of repayment.

(Rs. in Hundred)

The disclosure with respect to loan granted to promoters, directors, KMP's and related parties are as follows:

Types of Borrowers	Amount of Loan and Advance in the nature of loan outstanding	Amount of Loan and Advance in the nature of loan outstanding
Promoter	0.00	0.00
Directors	0.00	0.00
KMP's	0.00	0.00
Related Parties	0.00	0.00

24 Ratios

(i) Current ratio= Current Assets/ Current Liabilities

Particulars	March 31, 2026	March 31, 2025
Current assets	195,531.70	69,745.65
Current liabilities	385,336.12	344,722.03
Ratio	0.51	0.20
% change from previous year	**1.51**	

Reason for change more than 25%:

(ii) Debt Equity ratio = Total debt/ Total equity
Total debt = sum of current & non current borrowings

Particulars	March 31, 2026	March 31, 2025
Total debt	295,734.18	306,247.78
Total equity	28,812.88	30,377.95
Ratio	10.26	10.08
% change from previous year	**0.02**	

Reason for change more than 25%:

(iii) Debt Service Coverage Ratio= Net Operating Income/ Total interest and principal payments

Particulars	March 31, 2026	March 31, 2025
Profit after tax	(2,368.88)	8,063.25
Add: Finance cost	0.00	14,939.62
Net operating income	**(2,368.88)**	**23,002.87**
Interest cost on borrowings	0.00	14,939.62
Principal repayments	10,513.60	(159,553.69)
Total interest and principal repayments	**10,513.60**	**(144,614.07)**
Ratio	(0.23)	(0.16)
% change from previous year	**(0.42)**	

Reason for change more than 25%:

(iv) Return on Equity (ROE) Ratio= Net profit after tax / Total Shareholders' Equity *(Rs. in Hundred)*

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	(2,368.88)	8,063.25
Total shareholders equity	28,812.88	30,377.95
Ratio	(0.08)	0.27
% change from previous year	**1.31**	

Reason for change more than 25%:

(v) Inventory turnover ratio = Cost of goods sold/ Average Inventory

Particulars	March 31, 2026	March 31, 2025
Cost of materials consumed	1,420,176.53	0.00
Average inventory	0.00	0.00
Ratio	0.00	0.00
% change from previous year	**0.00**	

Reason for change more than 25%:

Consolidated Notes of the financial statements for the year ended March 31, 2026

(vi) Trade receivables turnover ratio = Credit sales/ Average trade receivables

Particulars	March 31, 2026	March 31, 2025
Credit sales	1,528,621.74	0.00
Average trade receivables	54,831.63	0.00
Ratio	27.88	0.00
% change from previous year	**100.00%**	

Reason for change more than 25%:

The ratio is increased due to improvement in performance of the company during the current year.

(vii) Trade payables turnover ratio = Net credit purchase/ Average trade payables

Particulars	March 31, 2026	March 31, 2025
Credit purchase	1,420,176.53	0.00
Average trade payables	0.00	0.00
Ratio	0.00	0.00
% change from previous year	**0%**	

(viii) Net capital turnover ratio= Sales/ net Working Capital

Net working capital= Current assets- current liabilities

Particulars	March 31, 2026	March 31, 2025
Sales	1,528,621.74	0.00
Net working capital	(189,804.42)	(274,976.38)
Ratio	(8.05)	0.00
% change from previous year	**100%**	

Reason for change more than 25%:

The ratio is increased due to improvement in performance of the company during the current year.

(ix) Net profit ratio= Net profit after tax/ Sales *(Rs. in Hundred)*

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	(2,368.88)	8,063.25
Sales	(189,804.42)	(274,976.38)
Ratio	0.01	(0.03)
% change from previous year	**(143%)**	

Reason for change more than 25%:

The ratio is increased due to improvement in performance of the company during the current year.

(x) Return on capital employed ratio= Earnings before interest and tax (EBIT)/(Total Assets-Total Current Liabilities)

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	(2,368.88)	8,063.25
Finance cost	0.00	14,939.62
Other income	(51,897.93)	(64,760.34)
EBIT	**(54,266.82)**	**(41,757.47)**
Total assets	414,149.00	375,099.98
Current liabilities	385,336.12	344,722.03
Capital employed	28,812.88	30,377.95
Ratio	(1.88)	(1.37)
% change from previous year	**(0.37)**	

Reason for change more than 25%:

(xi) Return on investment ratio= Net Profit (PAT)/ Cost of Investment*100

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	3,163.22	1,096.61
Investment	40,640.00	26,952.73
Ratio	0.08	0.04
% change from previous year	**(0.91)**	

Reason for change more than 25%:

Consolidated Notes of the financial statements for the year ended March 31, 2026

25 Other Disclosure as per amendment in Schedule-III dated 24th March, 2021.

a) There are no proceedings has been initiated or pending against the entity under the Benami Transactions (Prohibitions) Act, 1988.

b) Compliance with approved Scheme(s) of Arrangements

There are none Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

c) Corporate Social Responsibility Expenditure

The provision of Corporate Social Responsibility under section 135 of the Act is not applicable to the company.

d) Details of Crypto Currency or Virtual Currency

The company has not entered in any transaction relating to Crypto Currency or Virtual Currency during the year.

e) Relationship with Struck off Companies:

The entity has not entered into any transaction with such entities whose name has been stuck off u/s 248 of the Act.

f) Utilization of Borrowings

No borrowings from banks and financial institutions were taken during the year other than OD Limit on Fixed deposits held as Current Assets.

g) Willful Defaulter

The company has not declared as wilful defaulter.

h) Compliance with number of layers of companies

The company has been complied with the provision relating to layers of companies.

i) Registration of charges or satisfaction with Registrar of Companies:

The company has registered all the charges with Registrar of Companies within the statutory period.

j) Undisclosed income

There is no such income which has not been disclosed in the books of accounts. No such income is surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961.

(Rs. in Hundred)

		March 31, 2026	March 31, 2025
26.	Commitments		
a)	Estimated amount of contracts Remaining to be executed on Capital Account and not provided for (Net of advances)	**NIL**	NIL
b)	Letters of Credit opened in favour of inland/overseas suppliers	**NIL**	NIL
27.	Contingent Liabilities not provided for :-		
a)	Counter guarantees issued to Bankers in respect of guarantees issued by them	**6,400.00**	6,400.00
b)	Guarantees issued on behalf of Limited Companies	**NIL**	NIL
	- Indemnity Bond	**19,360.00**	19,360.00
c)	Claim against the company not acknowledged as debts (Being Contested) : - Income Tax	**9,376.94**	15,213.00

28. In the opinion of the Management current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.

29. The company has not provided the Gratuity within the meaning of Gratuity Act and entitlement towards leave pay.

30. Balances of certain debtors, creditors, loans and advances are subject to confirmation.

31. Additional Information Pursuant to Para 5 of the Part II of Schedule III of the Companies Act, 2013:

(Rs. in Hundred)

a)	Particulars of Sales & stocks	Year ended March 31, 2026	Year ended March 31, 2025
i)	**Opening stock**	**NIL**	NIL
ii)	**Purchases**	**14,20,176.53**	NIL
iii)	**Sales**	**14,35,680.78**	NIL
iv)	**Closing Stocks**	**NIL**	NIL

b) Earning In Foreign Currency (on accrual basis) :

Particulars	March 31, 2026	March 31, 2025
Others	**NIL**	NIL

32. As there are no foreign currency payable at the end of the year and hence foreign currency exposure not hedged by derivative instruments or otherwise have been disclosed.

33. The Company during the year have not received any information from any vendor regarding their status being registered under Micro, Small and Medium Enterprises Development Act, 2006. Based on the above, disclosures, if any, relating to amounts unpaid as at the period end along with interest paid / payable have not been given.

34. There are no inventories at the end of the year.

35. Tax Expense is the aggregate of current year income tax and deferred tax charged to the Profit and Loss Account for the year.

Current Year Charges

No provision for Income tax has been made during the current financial year.

Deferred Tax Liability/Asset

The Company estimates the deferred tax charge using the applicable rate of taxation based on the impact of timing differences between financial statements and estimated taxable income for the current year.

However, Deferred tax asset has not been recognized in terms of Ind AS 12 issued by ICAI by adopting the conservative approach in respect of ascertained profitability in the future years.

36. Related Party Disclosures:

In accordance with the Accounting Standards (Ind AS-24) on Related Party Disclosures, where control exists and where key management personnel are able to exercise significant influence and, where transactions have taken place during the year, alongwith description of relationship as identified, are given below:-

A. **Relationships**

Key Managerial Personnel

Meena Rastogi	- Director
Khusbhoo Rastogi	- Director (Appointed on 16.06.2025)
Bharat Singh Bisht	- Whole Time Director
Mahesh Mahadeo Kadam	- Director (Resigned on 28.01.2026)
Ashok Chopra	- Independent Director (Appointed on 28.01.2026)
Surendra Pal Sharma	- Independent Director (Appointed on 16.06.2025)
Supriya Mahesh Kadam	- Independent Director (Appointed on 30.03.2026)
Sachin Kumar Bhimrajka	- Executive Director (Appointed on 16.06.2025)
Abhishek Bhagwat Bharad	- Director (Appointed on 30.03.2026)
Sandeep Dewan	- Director (Appointed on 30.03.2026
Tushar Rastogi	- Director (Resigned on 16.06.2025)
Sheetal Jain	- Managing Director (Resigned on16.06.2025)
Rajeev Kumar Gupta	- CFO
Nitin Dubey	- 27.10.2025 to 01.12.2025
Sunder Singh	- 16.06.2025 to 14.10.2025
Anu Aggarwal	- 23.02.2026 to 15.05.2026
Pratibha Sharma	- appointed on 20.5.2026
Enterprises owned or significantly Influenced by key management Personnel or their relatives	: Rajendra Seclease Ltd

Consolidated Notes of the financial statements for the year ended March 31, 2026

B. The following transactions were carried out with related parties in the ordinary course of business :-

Particulars	2025-2026	2024-2025
Remuneration		
Rajeev Kumar Gupta (CFO)	**12,000.00**	9000.00
Nitin Dube (CS)	**416.67**	802.55
Sundar Singh (CS)	**2,600.59**	0.00
Anu Aggarwal (CS)	**303.57**	0.00
Interest Payment		
Rajendra Seclease Ltd	**0.00**	14,939.62
Borrowing		
Rajendra Seclease Ltd	**1,83,839.99**	1,83,103.59
Payable to Directors as on 31.03.2026	**1,11,894.19**	1,11,894.19
Loan From Director		
Opening Balance	**11,250**	69354.09
Amount Paid	**11,250**	78,604.19
Amount Received	**0.00**	20,500.01
Closing Balance (CR)	**0.00**	11,250.00

37. Earnings per share (EPS)

The numerators and denominators used to calculate Basic and Diluted Earnings per share:

(Rs. in Hundred)

	Year Ended March 31, 2026	Year Ended March 31, 2025
Profit attributable to the Equity Shareholders–(A) (Rs)	**(2,368.88)**	8063.25
Basic/ Weighted average number of Equity Shares outstanding during the year (B)	**1,99,88,9650**	1,99,88,9650
Nominal value of Equity Shares (Rs)	**1**	1
Total Equity Share (B)	**19,98,89,650**	19,98,89,650
Basic Earnings per share(Rs) – (A)/(B)	**(0.001)**	0.004
Calculation of profit attributable to Shareholders		
Profit Before Tax	**1,22,187.98**	8063.25
Income Tax	**0.00**	0.00
Deferred Tax	**(1,24,109.67)**	0.00
Income Tax Adjustment	**(447.19)**	0.00
Profit attributable to Shareholders	**(2,368.88)**	8063.25

38. Information under Section 186(4) of the Companies Act 2013:

A. **Loans given:** NIL

B. **Investment :** The details of investment made is given in Note-4 to the financial statement.

C. **Guarantee Given :** The details of guarantee given is presented in the Note-28 to the financial statement.

D. **The company has not provided any security during the year.**

39. Previous year figures have been rearranged/ regrouped wherever considered necessary.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. : 009088N

For and on behalf of the Board of
HOMRE LIMITED
(Formerly Triton Corp Limited)

	Sd/-	**Sd/-**	**Sd/-**
	K.K.Gupta	**Bharat Singh Bisht**	**Meena Rastogi**
Place : Delhi	**(Partner)**	**(Whole Time Director)**	**(Chairperson)**
Date : 20-05-2026	**M.No.: 087891**	**DIN:02944635**	**DIN:01572002**
		Sd/-	**Sd/-**
		Pratibha Sharma	**(Rajeev Kumar Gupta)**
		(Company Secretary)	**(CFO)**
		EFHPS7589E	**PAN: AGOPG2534R**

MAPLE ESOLUTIONS LIMITED

R-4, Unit-102, First Floor, Khirki Extention, Main Road, Malviya Nagar, New Delhi- 110017
CIN: U74999DL1993PLC055203
Email Id: CONTACT@MAPLEESOLUTIONS.COM ; Phone No: 011-49096562

DIRECTORS' REPORT

To the Members,

Maple Esolutions Limited

Your Directors are pleased to present Annual Report and Audited Accounts for the financial year ended March 31, 2026.

FINANCIAL SUMMARY AND HIGHLIGHTS

The financial results for the period ended on March 31, 2026 are as summarized below:

(Rs. in Hundred)

PARTICULARS	FOR THE YEAR ENDED 31.03.2026	FOR THE YEAR ENDED 31.03.2025
Total Income	3,427.26	----------
Total Expenditure	380.30	447.00
Bad and Doubtful Debts written off Diminution in the value of Investment	------ ------	------ ------
Profit / (Loss) before tax	3,046.96	(447.00)
Deferred Tax	1,24,109.67	----------
Profit/ (Loss) after tax	(1,21,062.71)	(447.00)
Other Comprehensive Income	803.81	-----
Total Comprehensive Income	(1,20,258.90)	
Earning per Share (Basic/ Diluted)	(2.95)	(0.01)

DIVIDEBD

In view of financial losses of the Company during 2025 - 2026, Your Directors do not recommend any dividend for the financial year 2025 - 2026.

RESERVE

The Board of Directors of the Company does not propose any amount to carry to any reserve for the financial year ended March 31, 2026.

PUBLIC DEPOSITS

The Company has not accepted / invited any public deposits during the period under review and hence provisions of Section 73 of the Companies Act, 2013 is not applicable.

CAPITAL STRUCTURE

There is no change in the authorized and paid up share capital of the Company during the year.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINACIAL POSITION OF THE COMPANY

No material changes have occurred and commitments made, affecting the Financial Position of the Company, between the end of the financial year of the company and the date of this report.

DIRECTORS

Mrs. Sheetal Jain (DIN: 00269470), Director of the Company retires by rotation and being eligible offer herself for reappointment. Your Director recommends her reappointment. Appointment of Mrs. Sheetal Jain is in compliance with the provisions of Section 164(2) of the Companies Act, 2013.

DECLARATION BY INDEPENDENT DIRECTOR

The Company was not required to appoint the Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014, hence no declaration has been obtained.

PARTICULARS OF LOANS, INVESTMENTS OR GUARANTEES UNDER SECTION 186 OF COMPANIES ACT, 2013

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments covered under the provisions of Section 186 of the Companies Act, 2013, hence the said provision is not applicable.

RELATED PARTY TRANSACTIONS UNDER SECTION 188 OF COMPANIES ACT, 2013

All the transactions were made in the ordinary course of business. The provisions of Section 188 of the Companies Act, are therefore, not attracted.

The disclosure of Related Party Transaction as per AS - 24 has provided in the Notes to Accounts to the Financials of the Company. AOC - 2 is enclosed herewith as **Annexure - I**

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL IMPACTING THE GOING CONCERN STATUS OF THE COMPANY

There are no significant and / or material orders passed by the Regulators or Courts or Tribunal impacting the going concern status and Company's future.

BOARD OF DIRCETORS

The Board of Directors of the company is duly constituted and there are following changes in the structure of Board of Directors of the Company during the financial year 2025 – 2026.

S. No.	Name of Director	Designation	Appointment / Re – appointment / Resignation	Effective Date
1.	Mr. Sudhish Kumar Rastogi	Director	Resignation	August 18, 2025
2.	Mr. Tushar Rastogi	Additional - Director	Appointment	August 18, 2025

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the year, 7 (Seven) Board Meetings were held on various dates. The particular of attendance of Directors during the Dates of Board Meeting are as follows:

S. No.	Date of Board Meeting	Day	Place	Mode	Present
1.	April 15, 2025	Tuesday	Delhi	Physical	Sheetal Jain, Bharat Singh Bisht and Sudhish Kumar Rastogi
2.	May 29, 2025	Thursday	Delhi	Physical	Sheetal Jain, Bharat Singh Bisht and Sudhish Kumar Rastogi
3.	August 18, 2025	Monday	Delhi	Physical	Sheetal Jain, Bharat Singh Bisht and Tushar Rastogi
4.	September 02, 2025	Tuesday	Delhi	Physical	Sheetal Jain, Bharat Singh Bisht and Tushar Rastogi
5.	September 30, 2025	Tuesday	Delhi	Physical	Sheetal Jain, Bharat Singh Bisht and Tushar Rastogi
6.	December 30, 2025	Tuesday	Delhi	Physical	Sheetal Jain, Bharat Singh Bisht and Tushar Rastogi
7.	March 9, 2026	Monday	Delhi	Physical	Sheetal Jain, Bharat Singh Bisht and Tushar Rastogi

EXTRA ORDINARY GENERAL MEETING HELD DURING THE YEAR ARE AS FOLLOWS:

One Extraordinary General Meeting was held on Saturday May 10, 2025 during the financial year 2025 - 2026.

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134 of the Companies Act, 2013 with respect of Directors' responsibility, it is hereby confirmed,

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

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

III. That the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

IV. That the directors had prepared the annual accounts on a going concern basis.

V. The directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such system was adequate and operating effectively.

PARTICULARS OF EMPLOYEES:

None of the Employees of the Company draws remuneration exceeding the limits prescribed under Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 read with Section 197 of the Companies Act, 2013 hence the statement required under the said is not required to be annexed.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to Section 135 of Companies Act, 2013, the Company doesn't have working status. Therefore, it is not required to constitute a CSR Committee.

AUDITORS

M/s. Krishan Rakesh & Co., Chartered Accountants (Firm Registration No. 009088N), were appointed as the Statutory Auditors of the Company by the members at the Annual General Meeting held in the year 2025 to hold office for a term of five consecutive years, from the conclusion of the said Annual General Meeting until the conclusion of the Annual General Meeting to be held in the year 2030, in accordance with the provisions of Section 139 of the Companies Act, 2013 read with the rules made thereunder.

Accordingly, M/s. Krishan Rakesh & Co., Chartered Accountants, continue to hold office as the Statutory Auditors of the Company.

The Statutory Auditors have confirmed that they are eligible to continue as the Statutory Auditors of the Company and are not disqualified from acting as such under the provisions of Sections 139 and 141 of the Companies Act, 2013.

AUDITORS' REPORT

The observations/qualifications of the Auditors in the Auditors Report are explained and clarified, wherever necessary, in the appropriate Notes to the Accounts.

SECRETARIAL AUDIT REPORT

The requirement of obtaining a Secretarial Audit Report from the practicing Company Secretary is not applicable to the Company.

AUDIT COMMITTEE

The Company was not required to constitute an Audit Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Power) Rules, 2014.

NOMINATION AND REMUNERATION COMMITTEE

The Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Power) Rules, 2014.

DETAILS OF SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANIES

During the year under review, no company became Subsidiary/Joint Venture/Associate of the Company.

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

a.) **Conservation of Energy & Technology Absorption:** Since the Company is not engaged in any manufacturing activity, issues related to conservation of energy and technology absorption are not quite relevant to its functioning.

b.) **Export Activities**: The company is engaged in the call center activities and for this purpose has set up a 100% EOU (STP) unit providing its service to USA and U.K., it will be taking steps to explore the markets in other countries also.

c.) **FOREIGN EXCHANGE EARNINGS AND OUTGO**

Particulars	Financial year ended on 31.03.2026	Financial year ended on 31.03.2025
Earning in foreign exchange (on accrual basis)	NIL	NIL
Expenditure in foreign currency (on accrual basis)	NIL	NIL

EXTRACT OF ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of annual return in Form MGT - 9 is enclosed herewith as **Annexure - II.**

INTERNAL FINANCIAL CONTROLS

The Company had laid down Internal Financial Controls and such internal financial controls are adequate with reference to the Financial Statements and were operating effectively.

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

During the period under review, there were no applications made or any proceedings pending in the name of the Company under the Insolvency and Bankruptcy code, 2016.

DETAILS OF DIFFERENE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the period under review, there has been no onetime settlement of loans taken from bank and financial institutions

APPRECIATION & ACKNOWLEDGEMENT:

Your Directors appreciate the valuable co-operation extended by the Company's Bankers, monitoring agency & other Central and State Government departments, for their continued support. Your Directors place on record their wholehearted appreciation for the support of your Company's employees. Your Directors also acknowledge with gratitude the backing of its shareholders.

By order of the Board
For Maple eSolutions Limited

	Sd/-	**Sd/-**
Date: 19/05/2026	**Sheetal Jain**	**Bharat Singh Bisht**
Place: New Delhi	**(Director)**	**(Director)**
	DIN – 00269470	**DIN - 02944635**

Form No. AOC-2

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

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

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

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
NA	NA	NA	NA	NA	NA	NA	NA

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

(Amount in Hundred

Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
HOMRE LIMITED (Holding Company)	Loans and Advance	As on March 31, 2026	Rs. 4,22,153.96 (Cr. Balance)	NA	NIL
Rajendra Seclease Limited (Associates Company)	Loans and Advance	Ended on March 31, 2026	Rs. 1,83,839.99 (Cr. Balance)	NA	NIL

By order of the Board
For Maple eSolutions Limited

	Sd/-	**Sd/-**
Date: 19/05/2026	**Sheetal Jain**	**Bharat Singh Bisht**
Place: New Delhi	**(Director)**	**(Director)**
	DIN – 00269470	**DIN - 02944635**

Form No. MGT-9

Extract of Annual Return as on financial year ended on 31.03.2026

Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and administration) Rules, 2014

I.

1.	CIN	U74999DL1993PLC055203
2.	Registration date	13.09.1993
3.	Name of the Company	MAPLE eSOLUTIONS LIMITED
4.	Category of the Company	Company Limited by Share
5.	Address	R - 4, UNIT 102, FIRST FLOOR, KHIRKI EXTENTION MAIN ROAD, MALVIYA NAGAR, NEW DELHI – 110017
6.	Contact no. of Company	011 – 49096562
7.	Whether Listed Company Yes/No	Unlisted
8.	Name, address and Contact details of the Registrar & Transfer Agent, if any	N.A.

II. PRINCIPLE BUSINESS ACTIVITIES OF THE COMPANY

Company aims to operate primarily in one segment i.e. IT and ITES.

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	HOMRE Limited	L74899DL1990PLC039989	Holding	99.99	2(46)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during The year
	Demat	Physical	Total	% of Total Shares	Demat	Physica l	Total	% of Total Shares	
Promoter									
Indian									
Individual/ HUF	0	6	6	0	0	6	6	0	0
Central Govt	0	0	0	0	0	0	0	0	0
State Govt (s)	0	0	0	0	0	0	0	0	0
Bodies Corp	0	4,099,994	4,099,994	99.99	0	4,099,994	4,099,994	99.99	0
Banks / FI	0	0	0	0	0	0	0	0	0
Any Other	0	0	0	0	0	0	0	0	0
Sub-total(A)(1):-	0	4,100,000	4,100,000	100	0	4,100,000	4,100,000	100	0
Foreign									
NRIs-Individuals	0	0	0	0	0	0	0	0	0
Other-Individuals	0	0	0	0	0	0	0	0	0
Bodies Corp.	0	0	0	0	0	0	0	0	0
Banks / FI	0	0	0	0	0	0	0	0	0
Any Other….	0	0	0	0	0	0	0	0	0
Sub-total(A)(2):-	0	0	0	0	0	0	0	0	
Public Shareholding	0	0	0	0	0	0	0	0	0
Institutions	0	0	0	0	0	0	0	0	0
Mutual Funds	0	0	0	0	0	0	0	0	0
Banks / FI	0	0	0	0	0	0	0	0	0
Central Govt	0	0	0	0	0	0	0	0	0
State Govt(s)	0	0	0	0	0	0	0	0	0
Venture Capital Funds	0	0	0	0	0	0	0	0	0

Insurance Companies	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
FIIs	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Foreign Venture Capital Funds	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Others (specify)	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Sub-total(B)(1)	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
2. Non Institutions									
Bodies Corp. *(i) Indian* *(ii) Overseas*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
INDIVIDUALS *(i) Individual shareholders holding nominal share capital upto Rs. 2 lakh*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
(ii) Individual shareholders holding nominal share capital in excess of Rs 2 lakh	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Others(Specify)	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Sub-total(B)(2)	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Total Public Shareholding (B)=(B)(1)+ (B)(2)	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
C. Shares held by Custodian for GDRs &ADRs	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
Grand Total (A+B+C)	*0*	*4,100,000*	*4,100,000*	*100*	*0*	*4,100,000*	*4,100,000*	*100*	*0*

(ii) Shareholding of Promoters

S.No.	*Shareholder's Name*	*Shareholding at the beginning of the year*			*Shareholding at the end of the year*			*%age change in the shareholding during the year*
		No. of Shares	*% of total Shares of the company*	*%of Shares Pledged / encumbe red to total shares*	*No. of Shares*	*% of total Shares of the company*	*% of Shares Pledged / encumbered to total shares*	
1.	*Homre Limited*	*4,099,994*	*99.99*	*0*	*4,099,994*	*99.99*	*0*	*Nil*
2.	*Smt. Shakuntala Gupta*	*1*	*0.00*	*0*	*1*	*0.00*	*0*	*Nil*
3.	*Ms. Pooja Rastogi*	*1*	*0.00*	*0*	*1*	*0.00*	*0*	*Nil*
4.	*Ms. Sheetal Rastogi*	*1*	*0.00*	*0*	*1*	*0.00*	*0*	*Nil*
5.	*Mr. Sudhish Kumar*	*1*	*0.00*	*0*	*1*	*0.00*	*00*	*Nil*
6.	*Mr. B.C. Rastogi*	*1*	*0.00*	*0*	*1*	*0.00*	*0*	*Nil*
7.	*Mr. K.C. Gupta*	*1*	*0.00*	*0*	*1*	*0.00*	*0*	*Nil*

(iii) Change in Promoters Shareholding

S.No.	*Particulars*	*Shareholding at the beginning of the year*		*Shareholding at the end of the year*	
		No. of Shares	*% of total shares*	*No. of Shares*	*% of total shares*
	No Change	------------	---------	-------	-------

(iv) Shareholding of top ten shareholders (other than the shareholding of Directors, Promoters and ADR & GDR

S.No.	*Particulars*	*Shareholding at the beginning of the year*		*Shareholding at the end of the year*	
		No. of Shares	*% of total shares*	*No. of Shares*	*% of total shares*
	NIL				

(v) Shareholding of Directors and Key Managerial Personnel

S.No.	Particulars	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of Shares	% of total shares	No. of Shares	% of total shares
1.	Ms. Sheetal Rastogi	1	0.00	1	0.00
2.	Mr. Sudhish Kumar	1	0.00	1	0.00

V. INDEBTEDNESS-Indebtedness of the Company including interest outstanding/ accrued but not due for payment

(INR in Lakhs)

	Secured Loans Excluding deposits	Unsecured Loans	Deposit	Total Indebtedness
Indebtedness at the beginning of the financial year (i) Principal Amount (ii) Interest due but not paid (iii) Interest accrued but not due	NIL	7,16,654.44		7,16,654.44
Total (i+ii+iii)	NIL	7,16,654.44	--	7,16,654.44
Changes in Indebtedness during the financial year Addition Reduction	- -	1,233.69		1,233.69
Net Change	-	1,233.69		1,233.69
Indebtedness at the end of the financial year (i) Principal Amount (ii) Interest due but not paid (iii) Interest accrued but not due	NIL	7,17,888.13		7,17,888.13
Total (i+ii+iii)	NIL	7,17,888.13	--	7,17,888.13

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole time Director or Manager

S.No.	Particulars of Remuneration	Name of MD,WTD or Manager	Total amount
1.	N.A.	N.A	N.A

Remuneration to Key Managerial Personnel

S. No.	Particulars of Remuneration	Name of Key Managerial Personnel			Total amount		
		CEO	CFO	CS	CEO	CFO	CS
1.	Gross Salary	N.A	N.A	N.A	N.A	N.A	N.A

VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES.

Type	Section of the Companies Act	Brief Description	Details of Penalties/ Punishment/ Compounding of offences	Authority (RD/ NCLT/ Court)	Appeal made, if any
Company					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
Directors					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
Other Officers in Default					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

By order of the Board
For Maple eSolutions Limited

	Sd/-	**Sd/-**
Date: 19/05/2026	**Sheetal Jain**	**Bharat Singh Bisht**
Place: New Delhi	**(Director)**	**(Director)**
	DIN – 00269470	**DIN - 02944635**

INDEPENDENT AUDITOR'S REPORT

To

The Members of MAPLE eSOLUTIONS LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **MAPLE eSOLUTIONS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as on 31st March, 2026, its Loss (including statement of other comprehensive income), for the year ended on that date.

Basis for opinion

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

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, there are no key audit matters to communicate in our report.

Information other than the financial statements and auditor's report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to the Board's Report but does not include the Financial Statements and our auditors' report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

Management's responsibility for the financial statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we have required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirement

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 "Annexure -A" a statement on the matters specified in paragraph 3 and 4 of the order, to the extent applicable.

As required by section 143(3) of the Act, we report that:

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

b) ln 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 & Loss dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time;

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 operating effectiveness of such controls. Refer to our separate report in "Annexure -B" to this report.

g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act is not applicable; and

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

a) The Company did not have pending litigations which would impact its financial position.

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

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

d) (i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

Additionally, the audit trail, where enabled, has been preserved by the company as per the statutory requirements for record retention.

f) The company has not declared or paid any dividend during the year.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-
K.K. Gupta
(Partner)
M.No. 087891

Place : Delhi
Dated : 19-05-2026
UDIN : 26087891LPOOAI7665

MAPLE eSOLUTIONS LIMITED

Annexure "A" to the Auditors Report

The Annexure referred to in our report of even date to the members of the Company for the year ended on 31st March, 2026, we report that:

(i.) (a) In respect of Company's Property, Plant and Equipment:

(A) The company doesn't hold any property, plant and equipment at the end of the year, therefore reporting under clause 3(i)(a)(A), clause 3(i)(b), clause 3(i)(c) and clause 3(i)(d) of the Order are not applicable.

(B) The company doesn't hold any intangible assets at the end of the year, therefore reporting under clause 3(i)(a)(B) of the Order is not applicable.

(b) According to the information and explanations given to us, no proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii.) (a) The Company has no Inventory during the year under Audit hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The company has not been sanctioned working capital limits in excess of 5 crore rupees during any point of time of the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii.) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of the Order are not applicable to the company and hence not commented upon.

(iv.) In our opinion and according to the information and explanation given to us, the Company has complied with provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.

(v.) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder with regard to deposits accepted from public are not applicable.

(vi.) As informed to us, maintenance of the cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Act, for the activities carried out by the company.

(vii.) (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute.

(viii.) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.

(ix.) (a) In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of loans or borrowing to a Financial Institution, Bank, Government, or dues to debenture holders.

(b) According to the information and explanations given to us including confirmations received from banks/ financial institution and/or other lenders and representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained.

(d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilised for long term purposes.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its {subsidiaries, associates or joint ventures).

(f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its {subsidiaries, joint ventures or associate companies.

(x.) (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.

(xi.) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.

(b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.

(c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

(xii.) The company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the company.

(xiii.) In our opinion and according to the information and explanation given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv.) (a) In our opinion and according to the information and explanations given to us, the Company has an internal audit system as required under section 138 of the Act which is commensurate with the size and nature of its business.

(b) We have considered the reports issued by the Internal Auditors of the Company till date for the period under audit.

(xv.) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act 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, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.

(xvii.) The Company does not incurred cash losses in the current but had incurred cash loss in the immediately preceding financial year of Rs. 44,700/-.

(xviii.) There has been no resignation of the statutory auditors during the year.

(xix.) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the plans of the Board of Directors and management , we are of the opinion that material uncertainty exists as on the date of the audit report that Company is 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. However, basis the impact of Tariff Order 2017, ongoing discussion with the lenders of the Company, and other factors mentioned in aforesaid note to the accompanying standalone financial statements, the management is of the view that going concern basis of accounting is appropriate for preparation of these financial statements.

(xx.) (a) According to the information and explanations given to us, in respect to other than outgoing projects, the company has not transferred the unspent amount to a fund specified in Schedule VII to the Companies Act; however, the same shall be transferred within the specified time of six months from the end of the financial year in compliance with the second proviso to sub section 5 of Section 135 of the said act.

(b) The said clause is not applicable.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-
K.K. Gupta
(Partner)
M.No. 087891

Place : Delhi
Dated : 19-05-2026
UDIN : 26087891LPOOAI7665

MAPLE eSOLUTIONS LIMITED

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

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 **MAPLE eSOLUTIONS LIMITED** as of March 31,2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICA1 and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorization of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No. 009088N

Sd/-
K.K. Gupta
(Partner)
M.No. 087891

Place : Delhi
Dated : 19-05-2026
UDIN : 26087891LPOOAI7665

MAPLE eSOLUTIONS LIMITED

BALANCE SHEET AS AT MARCH 31, 2026

(Rs in Hundred)

PARTICULARS	Notes	AS AT March 31, 2026	AS AT March 31, 2025
Assets			
Non-current assets			
(a) Financial Assets			
i) Investments	3	**17,319.05**	16,515.24
(b) Deferred Tax Asset		**0.00**	1,24,109.67
		17,319.05	1,40,624.91
Current assets			
(a) Financial Assets			
i) Cash and bank balances	4	**2,211.97**	2,211.97
ii) Short Term Loans & Advances	5	**400.00**	881.46
iii) Other Financial Assets	6	**1,053.21**	1,053.21
		3,665.18	4,146.64
Total Assets		**20,984.23**	1,44,771.54
Equity and liabilities			
Equity			
(a) Equity share capital	7	**4,10,000.00**	4,10,000.00
(b) Other equity	8	**(11,31,035.05)**	(10,10,776.16)
		(7,21,035.05)	(6,00,776.16)
Liabilities			
Current liabilities			
(a) Financial liabilities			
i) Borrowings	9	**7,17,888.14**	7,16,654.44
iii) Other financial liabilities	10	**24,131.14**	4,855.76
(c) Provisions	11	**0.00**	24,037.50
		7,42,019.28	7,45,547.70
Total Equity and Liabilities		**20,984.23**	1,44,771.54

Significant Accounting Policies **1 &2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

For and on behalf of the Board of
MAPLE eSOLUTIONS LIMITED

	Sd/-	**Sd/-**	**Sd/-**
	(K.K. Gupta)	**(Sheetal Jain)**	**(Bharat Singh Bisht)**
Place : Delhi	**Partner**	**Director**	**Director**
Date : 20-05-2026	**M.No.: 87891**	**DIN : 00269470**	**DIN : 02944635**

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

(Rs in Hundred)

PARTICULARS	Notes	Year Ended March 31, 2026	Year Ended March 31, 2025
Other Income		**3,427.26**	0.00
Total revenue		**3,427.26**	0.00
Expenses			
Other expenses	**12**	**380.30**	447.00
Total expenses		**380.30**	447.00
Profit (Loss) before tax		**3,046.96**	(447.00)
Tax Expenses			
Current Tax		**0.00**	0.00
Deferred Tax		**1,24,109.67**	0.00
Profit/(Loss) for the year		**(1,21,062.71)**	(447.00)
Other Comprehensive Income			
Items that will not be reclassfied in profit and loss			
Fair Valuation of equity instruments		**803.81**	0.00
Total Comprehensive Income		**(1,20,258.90)**	(447.00)
Earning per Share (Basic/ Diluted)	**30**	**(2.95)**	(0.01)

Significant Accounting Policies **1 & 2**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

For and on behalf of the Board of
MAPLE eSOLUTIONS LIMITED

	Sd/-	**Sd/-**	**Sd/-**
	(K.K. Gupta)	**(Sheetal Jain)**	**(Bharat Singh Bisht)**
Place : Delhi	**Partner**	**Director**	**Director**
Date : 20-05-2026	**M.No.: 87891**	**DIN : 00269470**	**DIN : 02944635**

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

(Rs in Hundred)

	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A.	**Cash Flow from Operating activities**		
	Net Profit before tax	**3,046.96**	(447.00)
	Less: Adjustments for		
	Depreciation & Impairment Loss	**0.00**	0.00
	Operating Profit before working capital changes	**3,046.96**	(447.00)
	Adjustment for Working Capital changes		
	Decrease/ (increase) in Other Current Assets	**481.46**	1,73,371.48
	Increase/(decrease) in Trade Payables	**0.00**	(148.80)
	Increase/(decrease) in current liabilities	**(4,762.12)**	250.00
	Cash generated from operations	**(4,280.66)**	1,73,472.68
	Net Cash generated from operations	**(1,233.70)**	1,73,025.68
B.	**Cash Flow from investing activities / Other Adjustments**		
	Purchase of Fixed Assets	**0.00**	0.00
	Interest Income	**0.00**	0.00
	Net cash outflow from investing activities/Other Adjustments	**0.00**	0.00
C.	**Cash Flow from financing activities**		
	Interest Paid	**0.00**	0.00
	Repayment of long term and other borrowings	**1,233.70**	(1,73,025.68)
	Net cash from financing activities	**1,233.70**	(1,73,025.68)
	Net Increase / (Decrease) in cash and cash equivalents	**0.00**	0.00
	Cash and cash equivalents (Opening Balance)	**2,211.97**	2,211.97
	Cash and cash equivalents (Closing Balance)	**2,211.97**	2,211.97

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. : 009088N

For and on behalf of the Board of
MAPLE eSOLUTIONS LIMITED

	Sd/-	**Sd/-**	**Sd/-**
	(K.K. Gupta)	**(Sheetal Jain)**	**(Bharat Singh Bisht)**
Place : Delhi	**Partner**	**Director**	**Director**
Date : 20-05-2026	**M.No.: 87891**	**DIN : 00269470**	**DIN : 02944635**

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

A. Equity share capital *(Rs. in Hundred)*

(1) Current Reporting Period	
Balance as at April 1, 2025	4,10,000.00
Changes in equity share capital during the year	-
Balance as at March 31, 2026	**4,10,000.00**

(2) Previous Reporting Period	
Balance as at April 1, 2024	4,10,000.00
Changes in equity share capital during the year	-
Balance as at March 31, 2025	**4,10,000.00**

B. Other equity

(1) Current Reporting Period

Particulars	Security Premium Reserve	Surplus / (Accumulated Losses)	Other Comprehensive Income	Total
As at April 1, 2025	87,980.00	(10,98,756.16)	0.00	(10,10,776.16)
Profit / Loss for the year	0.00	(1,21,062.71)	0.00	(1,21,062.71)
Additions during the year	0.00	0.00	803.81	803.81
As at March 31, 2026	**87,980.00**	**(12,19,818.87)**	**803.81**	**(11,31,035.05)**

(2) Previous Reporting Period

Particulars	Security Premium Reserve	Surplus / (Accumulated Losses)	Other Comprehensive Income	Total
As at April 1, 2024	87,980.00	(10,98,309.16)	0.00	(10,10,329.16)
Profit / Loss for the year	0.00	(447.00)	0.00	(447.00)
Additions during the year	0.00	0.00	0.00	0.00
As at March 31, 2025	**87,980.00**	**(10,98,756.16)**	**0.00**	**(10,10,776.16)**

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

In terms of our report of even date annexed

For Krishan Rakesh & Co.

Chartered Accountants

Firm Regn. No. : 009088N

For and on behalf of the Board of
MAPLE eSOLUTIONS LIMITED

	Sd/-	**Sd/-**	**Sd/-**
	(K.K. Gupta)	**(Sheetal Jain)**	**(Bharat Singh Bisht)**
Place : Delhi	**Partner**	**Director**	**Director**
Date : 20-05-2026	**M.No.: 87891**	**DIN : 00269470**	**DIN : 02944635**

Notes of the financial statements for the year ended March 31, 2026

1. Background of the Company

MAPLE eSOLUTIONS LIMITED ('the Company') was incorporated on 13th September 1993. Company is currently engaged in the business of IT & ITes Services, Call Centre Operations and providing management and consultancy of Information Technology and related services.

2. Significant Accounting Policies

2.1 Basis of preparation

(i) *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.

(ii) *Historical cost convention-*

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

a) Certain financial assets & liabilities (including derivative instruments) and contingent consideration that are measured at fair value.

b) Assets held for sale have been measured at fair value less cost to sell

c) Defined benefit plans – plan assets measured at fair value.

2.2 Current versus non-current classification

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

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle of the Company
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period all other assets are classified as non -current.

A liability is treated as current when:

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

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.3 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes and amounts collected on behalf of third parties.

The Company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Company and specific criteria if any has been met. 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.

Notes of the financial statements for the year ended March 31, 2026

2.4 Taxes

a) The income tax expense or credit for the year is the tax payable on the current year's taxable income based on the applicable income tax rate as per the Income tax Act, 1961 adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

b) The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting year. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

c) Deferred income tax is recognised in respect of temporary differences between the carrying amounts of assets of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

d) Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses. Therefore, in the case of a history of recent losses, the Company recoganises the deferred tax asset to the extent that it has sufficient taxable temporary differences or there is convincing other evidences that sufficient taxable profit will be available against which such deferred tax can be realised.

e) Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

f) Current and deferred tax is recognised in the Statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity and in this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

2.5 Property, plant and equipment

a) All 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 assets. Cost may also include transfers from equity of any gains or losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

b) Subsequent costs are included in the asset's carrying amount or recognised 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 derecognised when replaced. All other repairs and maintenance are charged to the Statement of profit and loss during the reporting year in which they are incurred.

(c) *Depreciation methods, estimated useful lives and residual value-*

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives

The useful lives have been determined based on those specified by Schedule II to the Companies Act; 2013, in order to reflect the actual usage of the assets. 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 year.

(d) 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.

(e) Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of profit and loss within other gains/ (losses).

2.6 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Subsequent to initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in profit or loss in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting year. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

2.7 Leases

Ind AS 116 requires lessees to determine the lease term as the non-cancellable period of a lease adjusted with any option to extend or terminate the lease, if the use of such option is reasonably certain. The Company makes an assessment on the expected lease term on a lease-by-lease basis and thereby assesses whether it is reasonably certain that any options to extend or terminate the contract will be exercised. In evaluating the lease term, the Company considers factors such as any significant leasehold improvements undertaken over the lease term, costs relating to the termination of the lease and the importance of the underlying asset.

The Company's lease asset classes primarily consist of leases for land and buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

(a) the contract involves the use of an identified asset

(b) the Company has the right to direct the use of the asset. A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low value leases. For these short-term and low-value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The ROU assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related ROU asset if the Company changes its assessment of whether it will exercise an extension or a termination option.

Lease liability and ROU assets have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

2.8 Inventories

Finished goods are stated at the lower of cost and net realisable value & material in transit are stated at direct cost.

Cost of inventories include all other costs incurred in bringing the inventories to their present location and condition. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

2.9 Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

2.10 Provisions

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

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

2.11 Employee Benefits

(i) *Short-term obligations-*

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting year and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) *Post-employment obligations-*

The Company operates the following post-employment schemes:

(a) Defined benefit plans such as gratuity; and

(b) Defined contribution plans such as provident fund and ESI.

Gratuity obligations-

The liability or asset recognised in the balance sheet in respect of defined benefit plan as calculated arithmetically by management.

Defined contribution plans-

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due.

2.12 Investments and Other financial assets

(i) Classification-

The Company classifies its financial assets in the following measurement categories:

Those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and those measured at amortised cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income.

For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement-

At initial recognition, the Company measures a financial asset at its fair value, in the case of a financial asset is not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

(a) Debt instruments-

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through profit or loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

(b) Equity instruments-

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/ (losses) in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

(iv) Derecognition of financial assets-

A financial asset is derecognised only when:

The Company has transferred the rights to receive cash flows from the financial asset or, retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

(v) Income recognition-

a) Interest income:

Interest income from debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

b) Dividends:

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

2.13 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the group or the counterparty.

2.14 Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per the credit terms.

2.15 Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for impairment.

2.16 Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. Accordingly, segmental reporting is performed on the basis of geographical location of customer which is also used by the chief financial decision maker of the company for allocation of available resources and future prospects.

2.17 Cash and cash equivalents

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

2.18 Foreign currency translation or transaction

(i) Functional and presentation currency:

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates (‘the functional currency’). The financial statements are presented in Indian rupee (INR), which is entity’s functional and presentation currency.

(ii) Transactions and balances:

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognized in statement of profit and loss.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other gains/(losses) Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non- monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as FVOCI are recognised in other comprehensive income.

2.19 Financial liabilities

Initial recognition and measurement:

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

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

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and financial guarantee contracts.

Subsequent measurement-

The measurement of financial liabilities depends on their classification, as described below:

(a) Financial liabilities at fair value through profit or loss-

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

(b) Loans and borrowings-

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method.

Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

2.20 Contingencies

Contingent liabilities are possible obligations whose existence will be confirmed only on the occurrence or non-occurrence of uncertain future events outside the Company's control, or present obligations that are not recognised because of the following: (a) It is not probable that an outflow of economic benefits will be required to settle the obligation; or (b) the amount cannot be measured reliably.

Contingent liabilities are not recognised but are disclosed and described in the notes to the financial statements, including an estimate of their potential financial effect and uncertainties relating to the amount or timing of any outflow, unless the possibility of settlement is remote.

Contingent assets are possible assets whose existence will be confirmed only on the occurrence or non-occurrence of uncertain future events outside the Company's control. Contingent assets are not recognised. When the realisation of income is virtually certain, the related asset is not a contingent asset; it is recognised as an asset.

Contingent assets are disclosed and described in the notes to the financial statements, including an estimate of their potential financial effect if the inflow of economic benefits is probable.

2.21 Government Grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. Government grants relating to the purchase of property, plant and equipment are included in non-current liabilities as deferred income and are credited to profit or loss on a straight-line basis over the expected lives of the related assets and presented within other income.

2.22 Significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the date of the financial statements. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In particular, the Company has identified the following areas where significant judgements, estimates and assumptions are required. Further information on each of these areas and how they impact the various accounting policies are described below and also in the relevant notes to the financial statements. Changes in estimates are accounted for prospectively.

Judgements

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

Contingencies

Contingent liabilities may arise from the ordinary course of business in relation to claims against the Company, including legal, contractor, land access and other claims. By their nature, contingencies will be resolved only when one or more uncertain future events occur or fail to occur. The assessment of the existence, and potential quantum, of contingencies inherently involves the exercise of significant judgments and the use of estimates regarding the outcome of future events.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market change or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

(a) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

(b) Defined benefit plans

The cost of the defined benefit plan and other post-employment benefits and the present value of such obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

(c) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the NAV model.

Financial assets like security deposits received and security deposits paid, has been classified and measured at amortised cost on the basis of the facts and circumstances that exist at Balance Sheet date.

Financial liability like long term borrowings received, has been classified and measured at amortised cost on the basis of the facts and circumstances that exist at balance sheet sate. Average market borrowing rate has been used to fair value the long term loan at amortised cost.

2.23 Excise, Custom Duty and GST

Custom Duty on imports is accounted for at the time of clearance of goods.

Excise Duty is accounted for at the time of removal of goods.

Notes of the financial statements for the year ended March 31, 2026

CENVAT Credit and GST Input Tax Credit, to the extent availed, is adjusted towards cost of materials.

2.24 Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

2.25 Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

Notes of the financial statements for the year ended March 31, 2026

(Rs in Hundred)

	PARTICULARS	AS AT March 31, 2026	AS AT March 31, 2025
3	**Investments**		
	Long Term Un-Quoted Shares (at FVTOCI)		
	Gaurav Credits Pvt. Ltd.		
	24,500 shares of Rs 10 each	**17,319.05**	16,515.24
		17,319.05	16,515.24
4	**Cash and cash equivalents**		
	Balances with banks		
	In Fixed Deposit / Margin accounts	**2,211.47**	2,211.47
	Cash in Hand	**0.50**	0.50
		2,211.97	2,211.97
5	**Short Term Loans & Advances**		
	Advance Income Tax/ TDS	**0.00**	481.46
	Amount Receivable from Revenue Authorities	**400.00**	400.00
		400.00	881.46
6	**Other Financial Assets**		
	Interest Receivable on Fixed Deposit	**1,053.21**	1,053.21
		1,053.21	1,053.21
7	**Equity share capital**		
	Authorised		
	42,50,000 (Previous year 42,50,000 Shares) Equity shares of Par Value of Rs.10/- each	**425,000.00**	425,000.00
		425,000.00	425,000.00
	Issued,Subscribed and Paid up		
	41,00,000 Equity Shares of Par Value of Rs 10/- each fully paid up (Previous Year 41,00,000 Shares of Par Value of Rs.10/- each)	**410,000.00**	410,000.00
	Total	**410,000.00**	410,000.00

a) The reconciliation of number of shares outstanding and the amount of Share Capital as at the opening and closing dates is set out below:

Equity shares

Particulars	31.03.2026	31.03.2025
No. of Shares outstanding at the beginning of the period	**4,100,000**	4,100,000
No of Shares Issued during the year	**0**	0
No. of Shares outstanding at the end of the period	**4,100,000**	4,100,000

b) The Company has 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 with a right to receive per share dividend declared by the Company. In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the Company in the proportion of equity shares held by the shareholders

c) Following Shareholders hold equity shares more than 5% of the total equity shares of the company at the end of the period :

Name of share holder	No. of shares (% age)	No. of shares (% age)
Triton Corp Ltd	**4099994 (100%)**	4099994 (100%)

d) The company has not issued any bonus shares during the period of last 5 years.

e) Shares held by promoters at the end of the year

Notes of the financial statements for the year ended March 31, 2026

Name of Promoter	% age Change during the Year	No. of shares (% age)	No. of shares (% age)
Triton Corp Ltd	Nil	**40,99,994 (100%)**	40,99,994 (100%)
Smt Shakuntala Gupta (Nominee Sharehoder)	Nil	**1 (0.00%**	1 (0.00%
Ms Pooja Rastogi (Nominee Sharehoder)	Nil	**1 (0.00%**	1 (0.00%
Ms Sheetal Jain (Nominee Sharehoder)	Nil	**1 (0.00%**	1 (0.00%
Mr Sudhish Kumar Rastogi (Nominee Sharehoder)	Nil	**1 (0.00%**	1 (0.00%
Mr. B.C. Rastogi (Nominee Sharehoder)	Nil	**1 (0.00%**	1 (0.00%
Mr. K.C. Gupta (Nominee Sharehoder)	Nil	**1 (0.00%**	1 (0.00%
	Nil		

8	**Other equity**		
	Security Premium		
	Balance brought forward	**87,980.00**	87,980.00
	Sub total	**87,980.00**	87,980.00
	Other Comprhensive Income		
	Addition during the year	**803.81**	0.00
		803.81	0.00
	Surplus		
	Balance brought forward	**(10,98,756.16)**	(10,98,309.16)
	Profit / (Loss) transferred from Statement of Profit & Loss	**(1,21,062.71)**	(447.00)
	Sub total	**(12,19,818.87)**	(10,98,756.16)
	Total	**(11,31,035.05)**	(10,10,776.16)
9	**Borrowings**		
	Unsecured Loan		
	Loan from Directors	**1,11,894.19**	1,11,894.19
	Loan from Body Corporates	**6,05,993.95**	6,04,760.25
		7,17,888.14	7,16,654.44
10	**Other financial liabilities**		
	Expenses Payable	**575.10**	4,855.76
	Statutory dues Payable	**23,556.04**	0.00
		24,131.14	4,855.76
11	**Provisions**		
	For Taxation		
	For Income Tax	**0.00**	24,037.50
		0.00	24,037.50
12	**Other expenses**		
	Legal, professional and consultancy charges	**28.00**	150.00
	Filling Fee	**193.00**	47.00
	Auditors Remuneration		
	- As Audit Fee	**118.00**	250.00
	- For Other Matters	**41.30**	0.00
		380.30	447.00

14 Income Taxes *(Rs. in Hundred)*

The major components of income tax expense for the year ended 31 March 2026 and 31 March 2025 are:

A. Statement of profit and loss:

(i) Profit & loss section

	March 31, 2026	March 31, 2025
Current income tax charge	0.00	0.00
MAT credit entitlement	0.00	0.00
Adjustments in respect of current income tax of previous year	0.00	0.00
Deferred tax:		
Relating to origination and reversal of temporary differences	124,109.67	0.00
Income tax expense reported in the statement of Profit & loss	**124,109.67**	**0.00**

Notes of the financial statements for the year ended March 31, 2026

(ii) OCI Section

Deferred tax related to items recognised in OCI during the year:

Net loss/(gain) on remeasurements of defined benefit plans	0.00	0.00
Income tax charged to OCI	**0.00**	**0.00**

B. Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for financial year ended 31 March 2026 and 31 March 2025:

	March 31, 2026	March 31, 2025
Accounting profit before tax from continuing operations	3,046.96	(447.00)
Profit/(loss) before tax from a discontinued operation	0.00	0.00
Accounting profit before income tax	**3,046.96**	**(447.00)**
At India's statutory income tax rate	766.86	(113.00)
Non-deductible expenses for tax purposes	0.00	0.00
Additional deduction as per income tax	0.00	113.00
Adjustments in respect of current income tax of previous year	123,342.81	0.00
	124,109.67	**0.00**
Income tax expense reported in the statement of profit and loss	124,109.67	0.00
Income tax attributable to a discontinued operation	0.00	0.00
	124,109.67	**0.00**

Deferred tax *(Rs. in Hundred)*

Deferred tax relates to the following:

	Statement of profit and loss	
	31 March 2026	31 March 2025
Accelerated depreciation for tax purposes	0.00	0.00
B/F Losses / Disallowances u/s 43B / 40A	(124,109.67)	0.00
Ind AS adjustments	0.00	0.00
Deferred tax expense/(income)	**(124,109.67)**	**0.00**

Reflected in the balance sheet as follows:

	31 March 2026	31 March 2025
Deferred tax assets (continuing operations)	0.00	124,109.67
Deferred tax liabilities (continuing operations)		
Deferred tax liabilities, net	**0.00**	**124,109.67**

Reconciliation of deferred tax liabilities (net):

	31 March 2026	31 March 2025
Opening balance as of 1 April	**0.00**	**0.00**
Tax (income)/expense during the period recognised in Profit & loss	0.00	0.00
Tax (income)/expense during the period recognised in OCI	0.00	0.00
Discontinued operation	0.00	0.00
Closing balance as at 31 March	**0.00**	**0.00**

15 Fair values measurements *(Rs. in Hundred)*

(i) Financial instruments by category

Particulars	31 March 2026		31 March 2025	
	FVTOCI	FVTPL/ Amortised Cost	FVTOCI	FVTPL/ Amortised Cost
Financial assets				
Investments	17,319.05	0.00	0.00	16,515.24
Short term loan and advances	0.00	400.00	0.00	881.46
Other financial assets	0.00	1,053.21	0.00	1,053.21
Cash and cash equivalents	0.00	2,211.97	0.00	2,211.97
Total financial assets	**17,319.05**	**3,665.18**	**0.00**	**20,661.87**
Financial liabilities				
Borrowings	0.00	717,888.14	0.00	716,654.44
Trade payables	0.00	457.10	0.00	802.10
Other Financial Liabilities	0.00	23,674.04	0.00	4,053.66
Total financial liabilities	**0.00**	**742,019.28**	**0.00**	**721,510.20**

Notes of the financial statements for the year ended March 31, 2026

(ii) Fair value hierarchy

All financial instruments for which fair value is recognised or disclosed are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is insignificant to the fair value measurements as a whole.

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

Level 2 : valuation techniques for which the lowest level inputs that has a significant effect on the fair value measurement are observable, either directly or indirectly.

Level 3 : valuation techniques for which the lowest level input which has a significant effect on fair value measurement is not based on observable market data.

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities, other than those whose fair values are close approximations of their carrying values.

For cash and cash equivalents, trade receivables, other receivables, short term borrowing, trade payables and other current financial liabilities the management assessed that their fair value is approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair values of the Company's long-term interest free security deposits are determined by applying discounted cash flows ('DCF') method, using discount rate that reflects the market borrowing rate as at the end of the reporting period. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counterparty credit risk.

16 **Components of other comprehensive income (OCI)**

The disaggregation of changes to OCI by each type of reserve in equity is shown below:

During the year ended	March 31, 2026	March 31, 2025
Fair valuation through OCI	803.81	0.00
Income tax effect	0.00	0.00

17 **Capital Management**

Particulars	March 31, 2026	March 31, 2025
Total Liabilities	742,019.28	745,547.70
Less: Cash & Cash Equivalents	2,211.97	2,211.97
Net debts	739,807.32	743,335.74
Total equity	(721,035.05)	(600,776.16)
Gearing ratio (%)	**-102.60%**	**-123.73%**

18 There are no loan outstanding to promoter, directors KMPs and related parties (as defined under Companies Act, 2013), either severally or jointly with any other person either repayable on demand or without specifying any term of period of repayment.

(Rs. in Hundred)

The disclosure with respect to loan granted to promoters, directors, KMP's and related parties are as follows:

Types of Borrowers	Amount of Loan and Advance in the nature of loan outstanding	Amount of Loan and Advance in the nature of loan outstanding
Promoter	-	0.00%
Directors	-	0.00%
KMP's	-	0.00%
Related Parties	-	0.00%

19 **Ratios**

(i) **Current ratio= Current Assets/ Current Liabilities**

Particulars	31st March 2026	31st March 2025
Current assets	3,665.18	4,146.64
Current liabilities	742,019.28	745,547.70
Ratio	0.00	0.01
% change from previous year	**(11%)**	

Reason for change more than 25%:

There is no operation in the company during the current year.

Notes of the financial statements for the year ended March 31, 2026

(ii) Debt Equity ratio = Total debt/ Total equity
Total debt = sum of current & non current borrowings

Particulars	31st March 2026	31st March 2025
Total debt	7,17,888.14	7,16,654.44
Total equity	(7,21,035.05)	(6,00,776.16)
Ratio	(1.00)	(1.19)
% change from previous period/ year	**(17%)**	

(iii) Debt Service Coverage Ratio= Net Operating Income/ Total interest and principal payments

Particulars	31st March 2026	31st March 2025
Net operating income	**3,046.96**	**(447.00)**
Interest cost on borrowings	0.00	0.00
Principal repayments	1,233.70	173,025.68
Total interest and principal repayments	**1,233.70**	**173,025.68**
Ratio	2.47	(0.00)
% change from previous period/ year	**95,701%**	

Reason for change more than 25%:
The ratio is increased to written back of liabilities during the current year.

(iv) Return on Equity (ROE) Ratio= Net profit after tax / Total Shareholders' Equity

Particulars	31st March 2026	31st March 2025
Profit after tax	(1,21,062.71)	(447.00)
Total shareholders equity	(7,21,035.05)	(6,00,776.16)
Ratio	0.17	0.00
% change from previous period/ year	**22466%**	

Reason for change more than 25%:
The ratio is increased to negative numerator, and deferred tax assets written back during the current year.

(v) Inventory turnover ratio = Cost of goods sold/ Average Inventory
This ratio is not applicable to the company since it has no operation during the current year.

(vi) Trade receivables turnover ratio = Credit sales/ Average trade receivables
This ratio is not applicable to the company since it has no operation during the current year.

(vii) Trade payables turnover ratio = Net credit purchase/ Average trade payables
This ratio is not applicable to the company since it has no operation during the current year.

(viii) Net capital turnover ratio= Sales/ net Working Capital
This ratio is not applicable to the company since it has no operation during the current year.

(ix) Net profit ratio= Net profit after tax/ Sales
This ratio is not applicable to the company since it has no operation during the current year.

(Rs. in Hundred)

(x) Return on capital employed ratio= Earnings before interest and tax (EBIT)/(Total Assets-Total Current Liabilities)

Particulars	31st March 2026	31st March 2025
Net profit after tax	(121,062.71)	(447.00)
Finance cost	0.00	0.00
Other income	0.00	0.00
EBIT	**(121,062.71)**	**(447.00)**
Total assets	20,984.23	144,771.54
Current liabilities	742,019.28	745,547.70
Capital employed	(721,035.05)	(600,776.16)
Ratio	0.17	0.00
% change from previous period/ year	**(22466%)**	

Reason for change more than 25%:
The ratio is decreased since there are no operation during the current year.

(xi) Return on investment ratio= Net Profit (PAT)/ Cost of Investment*100

Notes of the financial statements for the year ended March 31, 2026

20 Other Disclosure as per amendment in Schedule-III dated 24th March, 2021.

a) There are no proceedings has been initiated or pending against the entity under the Benami Transactions (Prohibitions) Act, 1988.

b) **Compliance with approved Scheme(s) of Arrangements**
There are none Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

c) **Corporate Social Responsibility Expenditure**
The provision of Corporate Social Responsibility under section 135 of the Act is not applicable to the company.

d) **Details of Crypto Currency or Virtual Currency**
The company has not entered in any transaction relating to Crypto Currency or Virtual Currency during the year.

e) **Relationship with Struck off Companies:**
The entity has not entered into any transaction with such entities whose name has been stuck off u/s 248 of the Act.

f) **Utilization of Borrowings**
No borrowings from banks and financial institutions were taken during the year other than OD Limit on Fixed deposits held as Current Assets.

g) **Willful Defaulter**
The company has not declared as wilful defaulter.

h) **Compliance with number of layers of companies**
The company has been complied with the provision relating to layers of companies.

i) **Registration of charges or satisfaction with Registrar of Companies:**
The company has registered all the charges with Registrar of Companies within the statutory period.

j) **Undisclosed income**
There is no such income which has not been disclosed in the books of accounts. No such income is surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961.

(Rs. in Hundred)

		March 31, 2026	March 31, 2025
20. Commitments			
a)	Estimated amount of contracts Remaining to be executed on Capital Account and not provided for (Net of advances)	**NIL**	NIL
b)	Letters of Credit opened in favour of inland/overseas suppliers	**NIL**	NIL
21. Contingent Liabilities not provided for :-			
a)	Counter guarantees issued to Bankers in respect of guarantees issued by them	**6,400.00**	6,400.00
b)	Guarantees issued on behalf of Limited Companies	**NIL**	NIL
c)	- Indemnity Bond	**19,360.00**	19,360.00
d)	Claim against the company not acknowledged as debts	**NIL**	NIL

22. In the opinion of the Management current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.

23. Balances of certain debtors, creditors, loans and advances are subject to confirmation.

24. Additional Information Pursuant to Para 5 of the Part II of Schedule III of the Companies Act, 2013:

(*Rs. in Hundred*)

a)	Particulars of Sales & stocks	Year ended March 31, 2026	Year ended March 31, 2025
i)	**Opening stock**	**NIL**	NIL
ii)	**Purchases**	**NIL**	NIL
iii)	**Sales**	**NIL**	NIL
iv)	**Closing Stocks**	**NIL**	NIL

b) Value of Imports on CIF basis:

Particulars	March 31, 2026	March 31, 2025
a) Capital Goods	**NIL**	NIL
b) Raw Materials/Chemicals	**NIL**	NIL
c) Spares and Consumables	**NIL**	NIL
d) Traded Goods	**NIL**	NIL

Notes of the financial statements for the year ended March 31, 2026

c) Expenditure In Foreign Currency (on accrual basis) :

Particulars	March 31, 2026	March 31, 2025
a) Travelling Expense	**NIL**	NIL
b) Others	**NIL**	NIL

d) Earning In Foreign Currency (on accrual basis) :

Particulars	March 31, 2026	March 31, 2025
Other Income / FOB value of Exports	**NIL**	NIL

25. As there are no foreign currency payable at the end of the year and hence foreign currency exposure not hedged by derivative instruments or otherwise have been disclosed.

26. The Company during the year have not received any information from any vendor regarding their status being registered under Micro, Small and Medium Enterprises Development Act, 2006. Based on the above, disclosures, if any, relating to amounts unpaid as at the period end along with interest paid / payable have not been given.

27. **Operating Segments :**

The Company is Consultancy company. The Company is managed organizationally as a unified entity with various functional heads reporting to the top management and is not organized along product lines. There are therefore, no separate segments within the company as defined by Ind AS-108 issued by ICAI.

28. Tax Expense is the aggregate of current year income tax and deferred tax charged to the Profit and Loss Account for the year.

Current Year Charges

Income Tax provision of **Nil** (P.Y. Nil) has been made.

Deferred Tax Liability/Asset

The Company estimates the deferred tax charge using the applicable rate of taxation based on the impact of timing differences between financial statements and estimated taxable income for the current year.

However, Deferred tax asset has been recognized in terms of Ind AS 12 issued by ICAI by adopting the conservative approach in respect of ascertained profitability in the future years.

29. **Related Party Disclosures:**

In accordance with the Accounting Standards (Ind AS-24) on Related Party Disclosures, where control exists and where key management personnel are able to exercise significant influence and, where transactions have taken place during the year, alongwith description of relationship as identified, are given below:-

A. Relationships

Key Managerial Personnel

Mr.. Sudesh Kumar Rastogi - Director

Ms.. Sheetal jain - Director

Sh. Bharat Singh Bisht - Director

Entity with significant influence by KMP

Triton Corporation Ltd. -- Holding Company

B. The following transactions were carried out with related parties in the ordinary course of business :-

Particulars	2025-2026	2024-2025
Borrowing		
HOMRE Ltd (Formely Known as Triton Corporation Ltd)	**4,22,153.96**	4,21,656.66
Rajendra Seclease Ltd.	**1,83,839.99**	1,83,103.59
Payable to Directors as on 31.03.2026	**1,11,894.19**	1,11,894.19

Notes of the financial statements for the year ended March 31, 2026

30. Earnings per share (EPS)

The numerators and denominators used to calculate Basic and Diluted Earnings per share:

(Rs. in Hundred)

	Year Ended March 31, 2026	Year Ended March 31, 2025
Profit attributable to the Equity Shareholders–(A) (Rs)	**(1,21,062.71)**	(447.00)
Basic/ Weighted average number of Equity Shares outstanding during the year (B)	**41,00,000**	41,00,000
Nominal value of Equity Shares (Rs)	**10**	10
Total Equity Share (B)	**41,00,000**	41,00,000
Basic Earnings per share(Rs) – (A)/(B)	**(2.95)**	(0.01)
Calculation of profit attributable to Shareholders		
Profit Before Tax	**3,046.96**	(447.00)
Income Tax	**0.00**	0.00
Mat Credit Adjustments	**0.00**	0.00
Income Tax Adjustment	**0.00**	0.00
Deferred Tax	**1,24,109.67**	0.00
Profit attributable to Shareholders	**(1,21,062.71)**	(447.00)

31. Information under Section 186(4) of the Companies Act 2013:

A. Loans given:

NIL

B. Investment

The details of investment made is given in Note-3 to the financial statement.

C. Guarantee Given

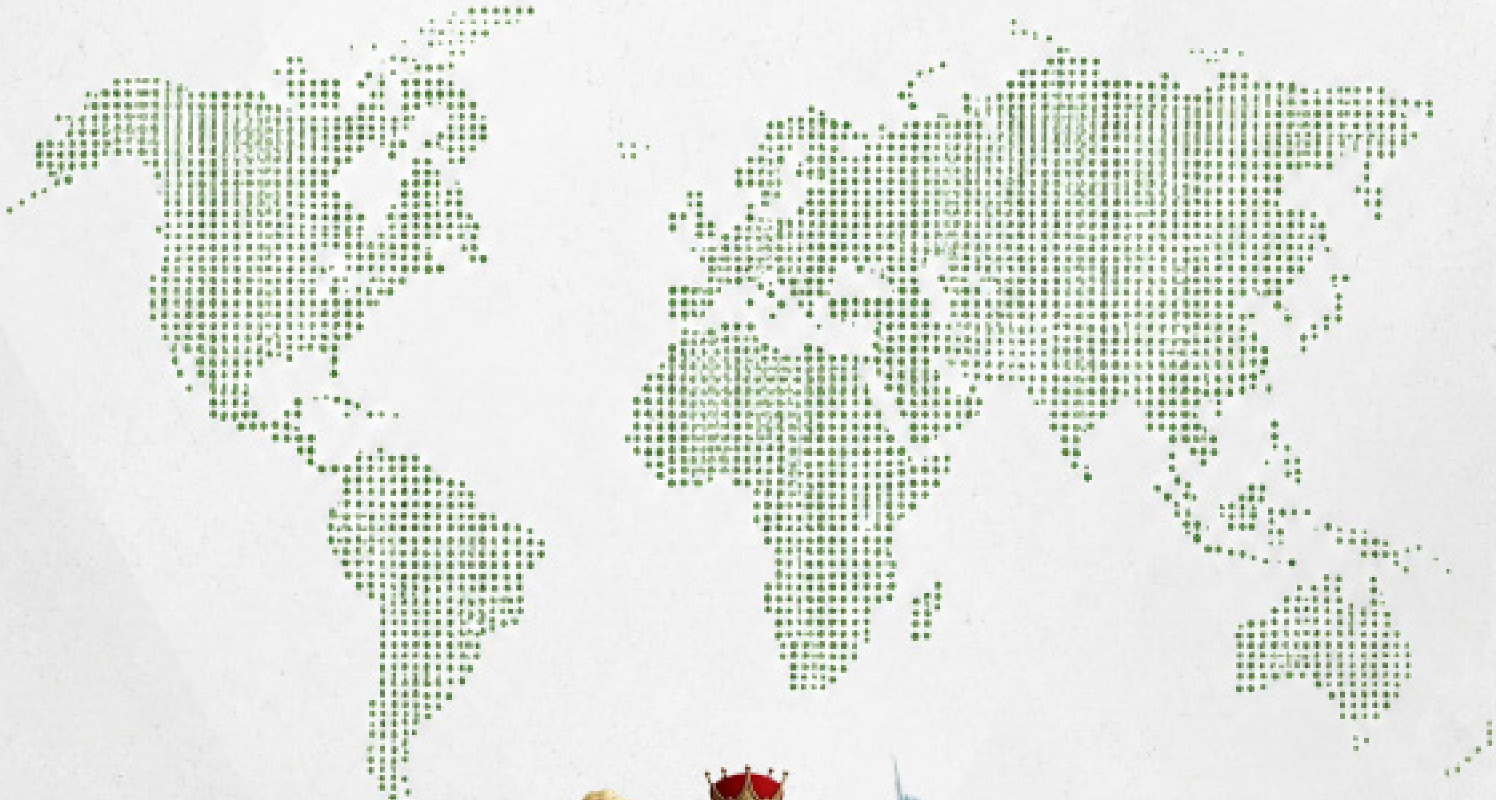
As per Note 22

D. The company has not provided any security during the year.

32. Previous year figures have been rearranged/ regrouped wherever considered necessary.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn No : 009088N

	Sd/-	**Sd/-**	**Sd/-**
	(K.K. Gupta)	**(Sheetal Jain)**	**(Bharat Singh Bisht)**
Place : Delhi	**Partner**	**Director**	**Director**
Dated : 19-05-2026	**M.No.: 87891**	**DIN : 00269470**	**DIN : 02944635**



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