ANNUAL REPORT
2025-26

OMEGA LABORATORIES LIMITED

CORPORATE INFORMATION

Board of Directors	1. Girish Chand Sharma 2. Umesh Kumar Sharma 3. Bipul Shankar Singh
Chartered Accountant	Rishi Kapoor & Company 10, RDC, Raj Nagar, Opposite Telephone Exchange, Ghaziabad, Uttar Pradesh-201001.
Statutory Auditor	Rishi Kapoor Chartered Accountant Rishi Kapoor & Company
Registrar & Transfer Agents	Skyline Financial Services Private Limited D-153 A| Ist Floor | Okhla Industrial Area, Phase - I | New Delhi-110 020. Tel.: +91 11 40450193-97 Fax: +91 11 26812682 Web:www.skylinerta.com
Registered Office	Regd. office Address :- 1608, Dewan Hall Building, Bhagirath Place, Delhi-110006

Content **Page No.**

Notice of AGM 01

Report of the Board of Directors 08

Auditor's Report 13

Balance Sheet 23

Statement of Profit & Loss Account 24

Cash Flow Statement 25

Notes 26

OMEGA LABORATORIES LIMITED

Regd. Off.: 1608 Dewan Hall Building Bhagirath Place,
New Delhi-110006
CIN: U24239DL1986PLC023980
Mail: Omegagzb@gmail.com Contact: 01129211178

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the members of the Omega Laboratories Limited will be held on 30th November 2026 at the registered office of the Company at 11.00 A.M. through Video Conferencing (VC)/ Other audio Visual Means(OAVM) to transact the following businesses:-

I. Ordinary Business

1. To receive, consider and adopt the audited Financial Statement of the Company for the Financial Year ended 31st March, 2026 together with the reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Girish Chand Sharma (DIN: 05261830), who retires by rotation and being eligible offers himself for re-appointment.

II. SPECIAL BUSINESS:

3. Regularisation of Additional Director, Mr. Umesh Kumar Sharma, as an Ordinary Director. 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 Section 160, 161, and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the Articles of Association of the Company, Umesh Kumar Sharma (DIN:12033159) who was appointed as an Additional Director by the Board of Directors with effect from 04/11/2026 and who holds office up to the date of this Annual General Meeting, be and is hereby appointed as a Director of the Company, liable to retire by rotation.

   RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to sign, execute, and file necessary statutory forms, including Form DIR-12, with the Registrar of Companies (ROC), and to do all such acts, deeds, and things as may be necessary, expedient, or incidental to give effect to this resolution."

For Omega Laboratories Limited

(Bipul Shankar Singh)
Director
DIN- 05261830

Place : New Delhi
Date : 04th November, 2026

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013)

Item No. 3:

The Board of Directors, appointed Mr. Umesh Kumar Sharma (DIN:12033159) as an Additional Director of the Company with effect from 04.11.2026, pursuant to Section 161(1) of the Companies Act, 2013, and the Articles of Association of the Company.

Under Section 161(1) of the Act, Mr. Umesh Kumar Sharma holds office up to the date of this Annual General Meeting. The Company has received valid candidature recommendations proposing his/her appointment as a regular Director of the Company. Since his appointment is recommended by the Board of Directors, the statutory deposit of 1,00,000 under Section 160 is not applicable.

Umesh Kumar Sharma possesses rich experience and specialized knowledge in Finance Field, spanning over 15plus years. The Board considers that his association will be immensely beneficial to the growth and strategic guidance of the Company. He has provided the requisite consent in Form DIR-2, an intimation in Form DIR-8 confirming non-disqualification under Section 164(2), and a disclosure of interest in Form MBP-1.

A brief profile of the candidate, as required under Secretarial Standard-2 (SS-2) on General Meetings, is annexed to this Notice. Except Umesh Kumar Sharma and his relatives, none of the other Directors, or their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 3.

The Board recommends the Ordinary Resolution set forth in Item No. 3 of the Notice for approval by the members.

ANNEXURE TO THE NOTICE

(Details of the Director seeking appointment at the AGM as per Secretarial Standard - 2)

Particulars	Details
Name of the Director	Umesh Kumar Sharma
Director Identification Number (DIN)	12033159
Date of Birth / Age	56 years
Date of First Appointment on the Board	03.11.2026
Qualifications	M. Com
Experience & Expertise in Specific Functional Area	Experience of Over 15 Years in Finance Field
Terms and Conditions of Appointment / Re-appointment	As per Company Policy (Liable to retire by rotation)
Shareholding in the Company	NIL
Relationship with other Directors / KMPs	None
Number of Board Meetings attended during the year	NA
Other Directorships held in Public Companies	NIL
Membership / Chairmanship of Board Committees	NIL

1. An explanatory statement as required under Section 102 of the Companies Act, 2013 in respect of the business specified above is annexed hereto.

2. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

3. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EGM/AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM/AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020. The AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

8. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 27th November, 2026 and ends on 29th November, 2026. 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. 24th November, 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 24th November, 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:

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 are https://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.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

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 101456 then user ID is 101456001***

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

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

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

   c) How to retrieve your 'initial password'?

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

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

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

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

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

   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.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 cssharmavijay@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to evoting@nsdl.co.in or contact Ms. Pallavi Mhatre, Manager or Ms. Soni Singh, Asst. Manager, National Securities Depository Limited, Trade World, 'A' Wing, 4th Floor, Kamala Mills Compound, SenapatiBapat Marg, Lower Parel, Mumbai – 400 013, at the designated email id – evoting@nsdl.co.in who will also address the grievances connected with voting by electronic means. Members may also write to the Director at the omegagzb@gmail.com.

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to omegagzb@gmail.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to (omegagzb@gmail.com). 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 AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM throughVC/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 AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the 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 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 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 (omegagzb@gmail.com). The same will be replied by the company suitably.

For Omega Laboratories Limited

(Bipul Shankar Singh)
Director
DIN- 05261830

Place : New Delhi
Date : 04th November, 2026

OMEGA LABORATORIES LIMITED
Regd. Off.: 1608 Dewan Hall Building Bhagirath Place,
New Delhi-110006
CIN: U24239DL1986PLC023980
Mail: Omegagzb@gmail.com Contact: 01129211178

BOARD'S REPORT

Dear Shareholders,

The Directors have pleasure in presenting their Annual report on the business and operations of the Company and the accounts for the Financial Year ended March 31st, 2026.

1. RESULTS OF OPERATION OF COMPANY/FINANCIAL PERFORMANCE

The financial results of the Company for the year under review are compared below with the previous year's results for your consideration.

(Rs. in Thousands)

S. No	Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
I	Revenue from operations	0	0
II	Other Income	0	0
III	**Total Revenue (I +II)**	**0**	**0**
IV	**Expenses:**		
	Cost of materials consumed	-	-
	Purchase of Stock-in-Trade	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-
	Employee Benefit Expense	-	-
	Financial Costs	0.31	0.43
	Depreciation and Amortization Expense	-	-
	Other Expenses	222.08	260.92
	Total Expenses	**222.39**	261.35
V	Profit before tax (III - VI)	**-222.39**	-261.35
VI	**Tax expense:**		
	(1) Current tax	-	-
	(2) Deferred tax	-	-
VII	Profit (Loss) after Tax (V-VI)	**-222.39**	-161.47

2. APPROPRIATIONS

Reserves

Due to Loss during the Financial Year 2025-26, there was no transfer of any amount to Reserves and Surplus.

Dividend

Based on the Company's financial conditions, the Company is not in a position to declare the dividend so the Directors place on record their deep sense of concern that due to weak financial position Directors are unable to declare any dividend to the shareholders.

3. DIRECTORS AND KEY MANAGERIAL PERSONNEL

There was no change in composition of Directors of the Company during year under review and constitution of Board was in compliance with the provisions of Companies Act, 2013.

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

S. No	Name of the Director	DIN
1.	Rajiv Gupta	00204017
2.	Girish Chand Sharma	05261848
3.	Bipul Shankar Singh	05261830

4. MEETINGS OF THE BOARD

Six Meetings of the Board of Directors were held during the financial year. The respective dates of the Board Meetings and No. of Directors attended the meeting during the financial Year are as follows:

Serial No.	Date of Board Meeting	No. of Directors Attended the Meeting
1	30/06/2025	3
2	23/08/2025	3
3	04/09/2025	3
4	20/11/2025	3
5	04/12/2025	3
6	20/03/2026	3

Declaration by Independent Director

As per the provisions made under Companies Act, 2013 Company is not required to appoint any independent Director on its Board.

Committees of the Board

Company is not required to make any committee(s) of the Board as prescribed under Companies Act, 2013.

5. AUDITORS

Statutory Auditor and Auditors' Report

M/s Rishi Kapoor & Company Chartered Accountants (FRN: 075483) was appointed as Statutory Auditor of the Company in the Annual General Meeting held on 27th September 2024 until the conclusion of the Annual General Meeting to be held in year 2029 on remuneration to be fixed by the Board of Directors.

Auditors' Report

M/s Rishi Kapoor & Company Chartered Accountants (FRN: 075483) have submitted their report on the Financial Statements of the Company for the FY 2025-26. The Auditors' Reports on the financial statements are self-explanatory and therefore, in the opinion of the Directors, do not call for any further comments.

The Auditors' Reports does not contain any qualification, reservation or adverse remark on the Financial Statements of the Company.

Pursuant to Section 143(12) of the Companies Act, 2013, the statutory Auditors have not reported any incident of frauds by the Company or on the Company by its Officers or Employees during the year under review.

Secretarial Auditor and Secretarial Audit Report

The Board has appointed M/s Sharma Vijay & Associates, Practicing Company Secretaries (C.O.P :19035), to carry out Secretarial Audit under the provisions of Section 204 of the Companies Act, 2013, for the financial year ended 2025-26.

The report of Secretarial Auditor is annexed to this report as Annexure I.

Cost Auditor

Provisions as prescribed under Companies Act, 2013 relating to the appointment of Cost auditor, are not applicable on the Company.

Internal Auditor

Provisions as prescribed under Companies Act, 2013 relating to the appointment of internal auditor, are not applicable on the Company.

6. PARTICULARS OF LOAN, GUARANTEE OR INVESTMENTS

There were no loans given, guarantees given or investments made by the company under Section 186 of the Companies Act, 2013 during the year and hence the said provision is not applicable.

7. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES AND RELATED PARTY DISCLOSURE

There were no Contracts or Arrangements made with related parties during the year.

8. INTERNAL FINANCIAL CONTROL

Your Company's Financial Statements are prepared on the basis of the Significant Accounting Policies that are carefully selected by Management and approved by the Board. These Accounting policies are reviewed from time to time.

9. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016)

As on date none of applications have been made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016)

10. THE 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 ALONGWITH THE REASONS THEREOF

During the period under review, there was no one time settlement with any Bank.

11. ANNUAL RETURN

The Company does not maintain a separate web portal and hence these details are available at the MCA Portal and at the registered office of the company.

12. RISK MANAGEMENT SYSTEM

The Board is in the view that there are no such significant risks exists which may affect the business of the Company therefore Company is not required to prepare/adopt any policy relating to risk management.

13. REVISION OF FINANCIAL STATEMENTS OR BOARD'S REPORT

The Company has not made any modification or alteration in its Financial Statement / Board Report in respect of last Four Years.

14. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

Information and disclosures as required under section 197 of the Companies Act, 2013 read with Rule 5(2) & 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable on the Company.

15. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS/COURTS, IF ANY

There are no significant material orders passed by the regulators/ courts which would impact the going concern status of your Company and its future operations.

16. DIRECTOR'S RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013, the Directors state that:

a) That in the preparation of Annual Accounts, applicable accounting standards had been followed along with proper explanations relating to material departures, if any;

b) That the Directors had selected appropriate accounting policies and applied them consistently and made judgment 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 of the Company for that period;

c) That the Directors had taken proper and sufficient care to the best of their knowledge and ability 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, if any,

d) That the Directors had prepared the annual accounts for the financial year ended 31stMarch, 2025 on a going concern basis.

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

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

17. MATERIAL CHANGES AND COMMITMENT AFFECTING FINANCIAL POSITION OF THE COMPANY

No material changes have been made after the ending of F.Y. 2025-26 i.e. 31st March, 2026 till the date of approval of this Board report.

18. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGAE EARNINGS/ OUT-GO

The information required under Section 134(3) (m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 is provided as follows and forms part of this report.

A) Conservation Of Energy:

a) Company ensures that the operations are conducted in the manner whereby optimum utilization and maximum possible savings of energy is achieved.

b) No specific investment has been made in reduction in energy consumption.

c) As the impact of measures taken for conservation and optimum utilization of energy are not quantitative, its impact on cost cannot be stated accurately.

B) Technology Absorption:

Company's operations are done by using the latest Technology. The Company constantly strives for maintenance and improvement in quality of its operations and Research & Development activities are directed to achieve the Company's goal.

C) Foreign Exchange Earning and Out-Go (Rs. In Thousand) :

Foreign Exchange earned	NIL	Previous Year	NIL
Foreign Exchange Used	NIL	Previous year	NIL

19. ENVIRONMENT AND POLLUTION CONTROL

The Company is conscious of the importance of environmentally clean and safe operations. The Company's policy is the conduct of all operations in a manner to ensure safety of all concerned, compliance of statutory and industrial requirements for environment protection and conservation of natural resources to the extent possible.

20. CORPORATE SOCIAL RESPONSIBILITY (PURSUANT TO SECTION 135 OF THE COMPANIES ACT, 2013)

This Section is not applicable on Company.

21. DEPOSITS

The Company has not accepted / renewed any Deposits from the public / Members during the year under review.

22. VIGIL MECHANISM / WHISTLE BLOWER POLICY

Provisions of Companies Act, 2013 with regards to Whistle Blower Policy is not applicable on the Company.

23. CHANGE IN NATURE OF BUSINESS

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

24. PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

These Provisions are not applicable on the Company.

25. MATERNITY BENEFIT:

These Provisions are not applicable to the Company.

26. WEBSITE OF THE COMPANY

The Company has not maintained any Website.

27. SECRETARIAL STANDARDS

Your Directors confirm that the Company complies with all applicable Secretarial Standards and all other Standards voluntarily adopted by the Company.

28. CHANGE IN SHARE CAPITAL

During the period under review, there was no change in the issued, subscribed and paid-up share capital.

29. GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Issue of equity shares with differential rights as to dividend, voting or otherwise.
2. The Company has not constituted Employees' Stock Option Scheme (ESOS) and not issued any share to its employees under the said Scheme or any other scheme (including sweat equity shares) during the financial year.

ACKNOWLEDGEMENTS

The Directors place on record their thanks and appreciation to all workers, staff Members, executives and business associates for their co-operation and contribution

to the operations of the Company. The Directors are thankful to the Bankers, Financial Institutions for their continued support to the Company. The Directors also place on record their sincere thanks to the shareholders for their continued support, co-operation and confidence in the Management of the Company.

By order of the Board
For Omega Laboratories Limited

(Bipul Shankar Singh)
Director
DIN-05261830

(Rajiv Gupta)
Director
DIN- 00204017

Place : Ghaziabad
Date : 01st September, 2026

Annexure I

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2025
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9
of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members
Omega Laboratories Limited
1608 Dewan Hall Building
Bhagirath Place Delhi 110006

I have conducted Secretarial Audit pursuant to Section 204 of the Companies Act 2013, for the compliance of the applicable Statutory Provisions and the adherence to good corporate practices by Omega Laboratories Limited (hereinafter called as "the Company"). The 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, minutes books, forms, returns filed and other records maintained by the Company and also the information provided by the management and according to the examinations carried out by me and explanations furnished and representations made to me 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 covering the Financial Year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

1. I have examined the Books, papers, Minute books, forms and returns filed and other records maintained by Omega Laboratories Limited (hereinafter called as "the Company") for the financial year ended on 31st March, 2025 according to the provisions of:

   i. The Companies Act, 2013 (the Act) and the Rules made there under;

   ~~ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;~~

   iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

   ~~iv. Foreign exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and External Commercial Borrowings.~~

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

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

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

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

      ~~d. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015~~

As per explanations given to me in the representations made by the management and relied upon by me, during the audit period, there were no action/event under the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') to the Company:

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

b. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

c. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

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

e. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998.

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

i. Secretarial Standards issued by The Institute of Company Secretaries of India.

~~ii. The Listing Agreements entered into by the Company with Bombay Stock Exchange (BSE).~~

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

Based on information received & records maintained, I further report that:-

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

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

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

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

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

For Sharma Vijay & Associates
Practicing Company Secretary

Sd/-
Vijay Sharma
M. No.: ACS45793
COP: 19035

Date : 01/09/2026
Place : Delhi
UDIN: A045793H002111230

'Annexure A'

To,

The Members,

Omega Laboratories Limited

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

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

For Sharma Vijay & Associates
Practicing Company Secretaries

Sd/-
Vijay Sharma
M. No.: ACS45793
COP: 19035

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
OMEGA LABORATORIES LIMITED
REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of OMEGA LABORATORIES LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, the financial position of the Company as at 31st March 2026 and its financial performance and its cash flows for the year ended on that date.

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 year. There are no such matters which are required to be 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.

Reporting of Key Audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

OTHER INFORMATION

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report including Annexure to Board Report, Business Responsibility Report, Corporate Governance and Shareholder's Information.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation 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, specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITY

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.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

As part of an audit in accordance with SAs, 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 financial 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 the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 of the current year 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.

OPINION

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, the financial position of the Company as at 31st March 2026 and its financial performance and its cash flows for the year ended on that date.

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 Section 143(11) of the Act, we give in the "Annexure A" 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 further report that:
    a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
    b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
    c) The company doesn't have any branch office, the accounts of which have been audited by person other than company's auditor under section 143(8) of the Companies Act 2013. Hence clause (c) of section 143 (3) does not apply to the company.
    d) The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
    e) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;
    f) There are no observations or comments on the financial transactions or matters which have an adverse effect on the functioning of the company.
    g) On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act;
    h) There are no qualifications, reservations or adverse remark relating to maintenance of accounts and other matters connected therewith.
    i) In our opinion, the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are adequate in commensurate to the size of the business.
    j) With respect to the other matters to be included in the Auditor's 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 explanation 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.
    k) 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 explanation given to us;
        a. The Company does not have any pending litigations which would impact its financial position.
        b. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
        c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.
        d. Omitted

e. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of Funds) by the company to or to any other persons or entities including foreign entities 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 by or on behalf of the company or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, that no funds have been received by the company from any persons or entity including foreign entities 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 by or on behalf of the funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

f. The Board of Directors of the Company has not declared or paid any dividend during the year as per section 123 of the Companies Act 2013.

g. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has been enabled for all relevant transactions recorded in the respective software.

Further, for the periods where audit trail (edit log) facility was enabled, we did not come across any instance of the audit trail feature being tampered with.

For Rishi Kapoor & Company
Chartered Accountants
FRNo. 006615C

(Rishi Kapoor)
Partner
M.No.075483

Place : Ghaziabad
Date : 01.09.2026

Annexure A to the Independent Auditors' Report

The Annexure referred to in Independent Auditors Report to the Members of the Company on the Financial Statements for the year ended 31st March 2026, we report that:

i. According to the information and explanations given to us and on the basis of our examination of the records of the Company in respect of its Property, Plant & Equipments and Intangibles:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The Company is not having any Intangible Assets as on the date of Balance Sheet, hence the provisions of clause 3(i)(a)(B) are not applicable to the company.

(b) The Property, Plant and Equipment have been physically verified by the management at regular intervals and no material discrepancies were noticed on such verification and the same have been properly dealt with the books of accounts. In our opinion, this period of physical verification is reasonable having regard to the size of the company and the nature of its assets;

(c) The company has no immovable properties as on the end of the financial year and therefore the provisions of clause 3(i)(d) is not applicable on the company and hence not commented upon.

(d) In our opinion and according to the information and explanations given to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Therefore the provisions of clause 3(i)(d) are not applicable to the company and hence not commented upon.

(e) In our opinion and according to the 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 Transactions (Prohibition) Act, 1988 and rules made there under.

ii. In our opinion on the basis of information and explanation given to us in respect of its inventories, there are no inventories in the company as on the end of the financial year. Thus the provisions of clause 3(ii) are not applicable on the company and hence not commented upon.

iii. According to the information and explanations given to us and on the basis of our examination of the records, the Company has not made any investments neither provided guarantees to Banks and has not granted loans or advances in the nature of loans, unsecured, to other parties during the year. Thus the provisions of clause 3(iii) are not applicable on the company and hence not commented upon.

iv. As the company has not given any loans, guarantees or security or made any investment during the year, the compliance within the provisions of section 185 and 186 of the companies Act, 2013 does not apply on the company.

v. According to the information and explanations given to us, the Company has not accepted any deposit or amounts which are deemed to be deposits during the year. The Company does not have any unclaimed deposits and accordingly, the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 are not applicable to the Company.

vi. According to the information and explanations given to us, the provisions of cost audit under sub-section (1) of Section 148 of the Act are not applicable to the company.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no amounts accrued in the books of account in respect of undisputed statutory dues including GST, Provident fund, ESI, income-tax, sales tax, service tax, duty of customs, duty of excise, VAT and any other material statutory dues have been generally/regularly deposited during the year by the Company with the appropriate authorities and there are no outstanding statutory dues as on the last day of the financial year for a period of more than six months from the date they become payable.

(b) There are no dues as referred to in sub clause (a) above, which have not been deposited on account of any disputes.

viii. In our opinion and according to the information and explanation given to us, there are no transactions which have not been recorded in the books of account on account of surrender or undisclosed income during the year in the tax assessments under the Income Tax Act, 1961.

ix. (a) In our opinion and according to the information and explanation given to us, the company has no dues outstanding as on the end of the financial year to financial institution or banks and debenture holders and thus the provisions of clause 3(ix)(a) are not applicable on the company and hence not commented upon.

(b) In our opinion and according to the information and explanation given to us, the company has no outstanding dues as on the end of the financial year and thus the question of the company being a willful defaulter by any bank or financial institution or other lender does not arise. Thus the the provisions of clause 3(ix)(b) are not applicable on the company and hence not commented upon.

(c) In our opinion and according to the information and explanation given to us, the company has no term loans outstanding as on the end of financial year and thus the provisions of clause 3(ix)(c) are not applicable on the company and hence not commented upon.

(d) In our opinion and according to the information and explanation given to us, the company has not raised funds during the year and thus the question of applying funds raised on short term basis for long term purposes does not arise. Thus the provisions of clause (3)(ix)(d) are not applicable on the company and hence not commented upon.

(e) In our opinion and according to the information and explanation given to us, 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. The company has no subsidiaries, associates or Joint Ventures and thus the provisions of clause 3(ix)(e) are not applicable on the company and hence not commented upon.

(f) In our opinion and according to the information and explanation 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. The company has no subsidiaries, associates or Joint Ventures and thus the provisions of clause 3(ix)(f) are not applicable on the company and hence not commented upon.

x. (a) In our opinion and according to the information and explanation given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments)

(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

xi. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.

xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented upon.

xiii. In our opinion and according to the information and explanation given to us, Management has approved all transactions with related parties, hence, are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv. (a) In our opinion, prima facie, the company has an adequate internal audit system which is commensurate with the size and nature of its business.

(b) Based upon the audit procedures performed and the information and explanations given by the management, Provisions for Internal Audit are not applicable on the Company.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with them. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the company and hence not commented upon.

xvi. (a) In our opinion and according to the information and explanation given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the Order are not applicable to the Company and hence not commented upon.

(b) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not conducted any Non- Banking Financial or Housing Finance activities. Therefore, the provisions of clause 3(xvi)(b) of the Order are not applicable to the Company and hence not commented upon.

(c) In our opinion and according to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Therefore, the provisions of clause 3(xvi)(c) of the Order are not applicable to the Company and hence not commented upon.

(d) In our opinion and according to the information and explanation given to us, the Group has no Core Investment Company as a part of the Group. Therefore, the provisions of clause 3(xvi) (d) of the Order are not applicable to the Company and hence not commented upon.

xvii. Based upon the audit procedures performed and the information and explanations given by the management, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xviii. That during the year, there has been no resignation of the statutory auditors. Therefore, the provisions of clause 3(xviii) of the Order are not applicable to the Company and hence not commented upon.

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

xx. (a) In our opinion, the company is not aligned to the requirements of section 135 of the Companies Act 2013. Therefore, the provisions of clause 3(xx)(a) of the Order are not applicable to the Company and hence not commented upon.

(b) In our opinion, the company is not aligned to the requirements of section 135 of the Companies Act 2013. Therefore, the provisions of clause 3(xx) (b) of the Order are not applicable to the Company and hence not commented upon.

For Rishi Kapoor & Company
Chartered Accountants
FRNo. 006615C

(Rishi Kapoor)
Partner
M.No.075483

Place : Ghaziabad
Date : 01.09.2026

BALANCE SHEET As at 31st March, 2026

(Rs. In Thousands)

	PARTICULARS	NOTE NO.	AS AT 31.03.2026	AS AT 31.03.2025
I.	**EQUITY & LIABILITIES**			
1.	**SHAREHOLDER' FUNDS**			
a	Share Capital	1	69748.00	69748.00
b	Reserves & Surplus	2	-86943.30	-86720.91
c	Money received against Share Warrants		-	-
2.	**SHARE APPLICATION MONEY PENDING ALLOTMENT**		-	-
3.	**NON CURRENT LIABILITIES**			
a	Long Term Borrowings	3	23741.70	23241.70
b	Deferred Tax Liabilities (Net)	-	-	-
c	Other Long Term Liabilities	-	-	-
d	Long Term Provisions	4	-	-
4.	**CURRENT LIABILITIES**			
a	Short Term Borrowings	-	-	-
b	Trade Payables	-	-	-
c	Other Current Liabilities	5	23.60	23.60
d	Short Term Provisions	-	-	-
	TOTAL		**6569.99**	**6292.39**
II.	**ASSETS**			
1.	**NON CURRENT ASSETS**			
a	Property,Plant & Equipment and Intangible Assets			
(i)	Property,Plant & Equipment	6	332.44	332.44
(ii)	Intangible Assets	-	-	-
(iii)	Capital Work In Progress	-	-	-
(iv)	Intangible Assets Under Development	-	-	-
(v)	Fixed Assets held for Sale	-	-	-
b	Non Current Investments	-	-	-
c	Deferred Tax Assets (Net)	-	-	-
d	Long Term Loans & Advances	7	148.51	148.51
e	Other Non Current Assets	-	-	-
2.	**CURRENT ASSETS**			
a	Current Investments	-	-	-
b	Inventories	8	-	-
c	Trade Receivables	-	-	-
d	Cash & Cash Equivalents	9	310.46	32.86
e	Short Term Loans & advances	-	-	-
f	Other Current Assets	10	5778.58	5778.58
	TOTAL		**6569.99**	**6292.39**
Significant Accounting Policies & Notes on Account		13		

In terms of our report attached
For Rishi Kapoor & Company
Chartered Accountants
FRN NO.006615C

For and on behalf of the Board of Directors

For Rishi Kapoor & Company
Chartered Accountants
FRN NO.006615C

(Rajiv Gupta)
Director
DIN: 00204017

(Bipul Shankar Singh)
Director
DIN: 05261830

Place : Ghaziabad
Date : 01.09.2026
UDIN : 26075483EUXROB2096

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. In Thousands)

PARTICULARS			NOTE NO.		For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
I.	**CONTINUING OPERATIONS**					
	1	Revenue From Operations (Net)	-		-	-
	2	Other Income	-		-	-
		TOTAL		**TOTAL**	**-**	**-**
	3	**EXPENSES**				
		a Cost of Material Consumed	-		-	-
		b Purchase of Stock In Trade	-		-	-
		c Change in Inventories of Finished Goods, Work In Progress & Stock In Trade	-		-	-
		d Employee Benefit Expenses				
		e Finance Costs	-		-	-
		f Depreciation & Amortisation Expenses	11		0.31	0.43
		g Other Expenses	6		-	-
			12		**222.08**	**260.92**
	4	Profit / (Loss) before Exceptional & Extraordinary Items & Tax {(1+2)-3} TOTAL		**TOTAL**	**-222.39**	**-261.35**
	5	Exceptional Items			-	-
	6	Profit / (Loss) before Extraordinary Items & Tax (4+/-5)		**TOTAL**	**-222.39**	**-261.35**
	7	Extraordinary Items			-	-
	8	Profit / (Loss) before Tax (6+/-7)		**TOTAL**	**-222.39**	**-261.35**
	9	Tax Expenses				
		a Current Tax Expenses for Current Year			-	-
		b MAT Credit (Where applicable)			-	-
		c Current Tax Expenses Relating to Prior Years			-	-
		d Net Current Tax Expenses			-	-
		e Deferred Tax Liability (Asset)			-	-
				TOTAL	**-**	**-**
	10	Profit / (Loss) from Continuing Operations 8+/- 9)			-222.39	-261.35
	11	Profit / (Loss) from Discontinuing Operations Before Tax			-	-
	12	Tax Expenses of Discontinuing Operations			-	-
	13	Profit / (Loss) from Discontinuing Operations After Tax (11+/-12)			-	-
	14	Profit / (Loss) For the Year (10+/-13)		**TOTAL**	-222.39	-261.35
	15	Earning per Share (of Rs.10/- each) :				
		a Basic			-	-
		b Diluted			-	-
Significant Accounting Policies & Notes on Account			13			

In terms of our report attached
For Rishi Kapoor & Company
Chartered Accountants
FRN NO.006615C

For and on behalf of the Board of Directors

For Rishi Kapoor & Company
Chartered Accountants
FRN NO.006615C

(Rajiv Gupta)
Director
DIN: 00204017

(Bipul Shankar Singh)
Director
DIN: 05261830

Place : Ghaziabad
Date : 01.09.2026
UDIN : 26075483EUXROB2096

CASH FLOW STATEMENT

(Amount in Rs.)

	PARTICULARS	Year ended 31st Mar 2026 (Rs.)	Year ended 31st Mar 2025 (Rs.)
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net profit / (Loss) after interest and before tax	-222391.81	-261350.86
	Interest Paid	311.81	431.86
	Operating Profit/(Loss) before Working Capital changes	**-222080.00**	**-260919.00**
	Adjustments for:		
	Increase/ (Decrease) in Trade payables	-	-
	Increase/ (Decrease) in other current liabilities	-	-
	Increase/ (Decrease) in Short Term Borrowings	-	-
	(Increase)/ Decrease in Inventories	-	-
	(Increase)/ Decrease in Trade Receivable	-	-
	(Increase)/ Decrease in Other Current Assets	-	-
	(Increase)/ Decrease in Short Term Loans & Advances	-	-
	(Increase)/ Decrease in Other Non Current Assets	-	-
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	**-222.08**	**-260.92**
	Less :- Direct Taxes Paid (Net of Refund)	-	-
		-222.08	**-260.92**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**	-	-
	Purchase of Property,Plant and Equipment and Capital WIP	-	-
	Purchase / (Sale) of Investments	-	-
	Interest Received	-	-
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	-	-
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Increase/ (Decrease) in Long term borrowings	500.00	-
	Increase/ (Decrease) in Equity & Share Capital	-	-
	Interest Paid	-0.31	-0.43
	NET CASH FROM/(USED IN) FINANCING ACTIVITIES	**499.69**	**-0.43**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**277.61**	**-261.35**
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	-	-
	Cash and cash equivalents as at beginning	32.86	294.21
	Cash and cash equivalents as at end	310.46	32.86
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	**277.61**	**-261.35**

The accompanying notes form an integral part of the Financial Statements

In terms of our report attached
For Rishi Kapoor & Company
Chartered Accountants
FRN NO.006615C

For and on behalf of the Board of Directors

For Rishi Kapoor & Company
Chartered Accountants
FRN NO.006615C

(Rajiv Gupta)
Director
DIN: 00204017

(Bipul Shankar Singh)
Director
DIN: 05261830

Place : Ghaziabad
Date : 01.09.2026
UDIN : 26075483EUXROB2096

NOTES ON ACCOUNT **(Rs. In Thousands)**

Note No. - 1		**AS AT 31.03.2026**		**AS AT 31.03.2025**	
A	**SHARE CAPITAL**	**Number**	**Amount**	**Number**	**Amount**
	a AUTHORISED CAPITAL				
	Equity shares of Rs. 10/- each with voting rights	15000000	150000.00	15000000	150000.00
	TOTAL	**15000000**	**150000.00**	**15000000**	**150000.00**
	b ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL				
	Equity shares of Rs. 10/- each with voting rights	6974800	69748.00	6974800	69748.00
	Less : Allotment money not received	-	-	-	-
	TOTAL	**6974800**	**69748.00**	**6974800**	**69748.00**

B (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	**Equity Shares**	**Amount**	**Equity Shares**	**Amount**
Equity shares oustanding at the beginning of the year	6974800	69748.00	6974800	69748.00
Share issued during the year	-	-	-	-
Share Bought back during the year	-	-	-	-
Equity shares oustanding at the end of the year	6974800	69748.00	6974800	69748.00

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	**As at 31st March, 2026**		**As at 31st March, 2025**	
	Number of shares held	**% holding in that class of shares**	**Number of shares held**	**% holding in that class of shares**
As Per Annexure "A" Attached				

(iii) Details of share holding of the Promotors:

Name of the Promotor	**As at 31st March, 2026**			**As at 31st March, 2025**		
	Number of shares held	**% holding in that class of shares**	**(%) Change**	**Number of shares held**	**% holding in that class of shares**	**(%) Change**
As Per Annexure "B" Attached						

Note No. - 2		As at 31st March, 2026	As at 31st March, 2025
RESERVES & SURPLUS			
Profit & Loss Account			
Opening Balance	-86720.91	-86459.56	
Add ; Net Profit / (Net Loss) for the year	-222.39	-261.35	
Closing Balance		-86943.30	-86720.91
	TOTAL	**-86943.30**	**-86720.91**

NON CURRENT LIABILITIES

Note No. - 3

LONG TERM BORROWINGS

	Current	Non Current	Current	Non Current
Unsecured Loans	**Maturities**	**Maturities**	**Maturities**	**Maturities**
From Related Parties	-	23741.70	-	23241.70
(List enclosed)				
TOTAL	**-**	**23741.70**	**-**	**23241.70**

Note No. - 4

LONG TERM PROVISIONS

No Provision for gratuity is made as there is No Liability for the same. The same is dealt on cash Basis.

CURRENT LIABILITIES

Note No. - 5

OTHER CURRENT LIABILITIES

Audit Fee Payable	23.60	23.60
TOTAL	**23.60**	**23.60**

Note No. - 6

S.No.	PARTICULARS	GROSSBLOCK				DEPRECIATION				NETBLOCK		
		USEFUL LIFE	AS ON 01.04.2025			AS ON 31.03.2026	UP TO 31.03.2025	For the year	DE-DUC-TION	UP TO 31.03.2026	AS ON 31.03.2026	AS ON 31.03.2025
1	Other Fixed Assets	-	795.74	-	-	795.74	652.10	-	-	652.10	143.64	143.64
2	Computer	3	188.80	-	-	188.80	-	-	-	-	188.80	188.80
	TOTAL		984.54	-	-	984.54	652.10	-	-	652.10	332.44	332.44
	PREVIOUS YEAR Rs.		984.54	-	-	984.54	652.10	-	-	652.10	332.44	332.44

(Rs. In Thousands)

NON CURRENT ASSETS	**As at 31st March, 2026**	**As at 31st March, 2025**
Note No. - 7		
LONG TERM LOANS & ADVANCES		
Security Deposits	148.51	148.51
TOTAL	**148.51**	**148.51**

CURRENT ASSETS

Note No. - 8

INVENTORIES

(Nil being Clearing & Forwarding Agent)

Note No. - 9

CASH & CASH EQUIVALENTS

Cash in Hand	0.05	0.05
Balance with ICICI Bank Limited	310.41	32.81
TOTAL	**310.46**	**32.86**

Note No. - 10

OTHER CURRENT ASSETS

Income Tax Refundable	5778.58	5778.58
TOTAL	**5778.58**	**5778.58**

In the opinion of the board of directors, the aggregate value of current assets on realization will not be less than amount at which they are stated in the balance sheet.

EXPENSES	**For the Year Ended 31st March,2026**	**For the Year Ended 31st March,2025**
Note No. - 11		
FINANCE COSTS		
Bank Charges	0.31	0.43
TOTAL	**0.31**	**0.43**
Note No. - 12		
OTHER EXPENSES		
Fee & Taxes	110.98	73.82
Legal & Professional Charges	53.90	33.90
Auditors' Remuneration	23.60	23.60
Miscellaneous Expenses	0.00	-
Postage & Courier	-	56.60
Advertisement	23.60	14.00
Printing & Stationery	10.00	59.00
Travelling & Conveyance	222.08	260.92
TOTAL	**260919.00**	**260919.00**

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note No. : 13

A. Significant Accounting Policies

1. Basis of accounting: -

   These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.The financial statements have been prepared under the historical cost convention on accrual basis.

2. Revenue Recognition: -

   Expenses considered payable are accounted for on accrual basis except discount claims, rebates and retirement benefits which cannot be determined with certainty during the year.

3. Property, Plants & Equipment: -

   Property, Plants & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

4. Depreciation: -

   No Depreciation has been provided as the asset was not put to use.

5. Inventories: -

   Nil

6. Retirement Benefits: -

   The gratuity, leave encashment and retirement benefits are accounted for on accrual basis.

7. Taxes on Income: -

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

8. Provisions, Contingent Liabilities and Contingent Assets: - (As-29)

   Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made. The company has made a provision of Rs 23,600 for Audit fee Payable.

   Contingent Liabilities is disclosed in Notes to the account for: -

   (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

   (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

   Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

(B) Notes on Financial Statements

1. There are no creditors in the Company; hence the information is not given.
2. Previous Years' figures have been regrouped/ recast to make them comparable with the current year's figures.
3. The title deeds of immovable properties are held in the name of Company and the company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
4. No proceedings have been initiated / or are pending, during the year against the company as on31st March 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules thereon.

5. The company has not defaulted in the repayment of loans or in the payment of interest to their lenders.
6. The company does not have any layer of companies.
7. The Company has not done any arrangements as per section 230 to 237 of the Companies Act, 2013.
8. The Company does not deal in Crypto Currencies during the Year.
9. The company has no working capital limit and thus is not required to submit statements with banks and other financial institutions.
10. There was no transaction that has been surrendered or disclosed as incomeduring the year in tax assessments under the Income Tax Act.
11. Balance of Unsecured Loans, Long Loans & advances & Other Current Assets have been taken at their book value subject to confirmation and reconciliation. As told by the management of the company, the company had been delisted from Stock Exchange in the Financial Year 2019-2020.
12. Payments to Auditors:

Auditors Remuneration	**2025-2026**	**2024-2025**
Audit Fees	23600.00	23600.00
Tax Audit Fees	Nil	Nil
Company Law Matters	Nil	Nil
GST	Nil	Nil
Total	**23600.00**	**23600.00**

13. Related Party disclosure

(I) Key Management Personnel

1. Sh. Rajiv Gupta
2. Sh. Girish Chand Sharma
3. Sh. Bipul Shankar Singh

(II) Relative of Key Management Personnel

1. Smt. Kesri Gupta
2. Smt. Seema Gupta
3. Kesri Holding Private Limited

Kesri Holding Private Limited

14. Related Party transactions

Year ended March 31, 2026				
Nature of Transactions	Subsidiary / Holding of the company	Associates/ Joint ventures of Company and its subsidiaries or holding	Other Related Parties	Total
Others	NIL	NIL	500000.00	23241698.00

15. Balances Payable to related parties are as follows:

Year ended March 31, 2026				
Nature of Transactions	Subsidiary / Holding of the company	Associates/ Joint ventures of Company and its subsidiaries or holding	Other Related Parties	Total
Others	NIL	NIL	23741698.00	23241698.00

16. Value of Imports

Raw Material	Nil
Finished Goods	Nil

17. Expenditure in Foreign Currency Nil

18. Earning in Foreign Exchange Nil

19. All assets and liabilities are presented as Current or Non-current as per criteria set out in Revised Schedule VI to the Company's Act, 1956 Notified by the Ministry of Corporate affairs vide Notification No. SO447 (E) Dated 28th Feburary,2011 and SO653(E) Dated 30th March,2011. Based on the nature of operation of the company and realization from the trade receivable, the company has ascertained its operating cycle of less than 12 months. Accordingly, 12 months period has been considered for the purpose of Current /Non-current classification of assets & liabilities.

In terms of Our Separate Audit Report of Even Date Attached.

For Rishi Kapoor & Company
Chartered Accountants
FRNo 006615C

	(Bipul Shankar)	**(Rajiv Gupta)**	**(Rishi Kapoor)**
	Director	**Director**	**Partner**
Place : Ghaziabad	**DIN :05261830**	**DIN : 00204017**	**M.No.075483**
Date : 01.09.2026			

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OMEGA LABORATORIES LIMITED

CIN: U24239DL1986PLC023980

Registered Office:

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NEW DELHI-110006