(Name of Company)

DIRECTORS' REPORT

For the Financial Year Ended March 31, 2026

To,

The Members,

(Name of Company)

Your Directors take great pleasure in presenting the (No. of AGM) Annual Report along with the Audited Financial Statements of your Company for the financial year ended March 31, 2026. This report reflects the Company's commitment to transparency, governance, and long-term value creation for all its stakeholders.

01 Annual Return

Reference: Section 92(3), Companies Act, 2013

The Company maintains a website at ___________, and the Annual Return has been duly published thereon in accordance with Section 92(3) of the Companies Act, 2013. The web link is: ___________

OR

The Company does not maintain a website. Accordingly, the requirement to publish the Annual Return online is not applicable.

02 Meetings of the Board of Directors

Reference: Section 173, Companies Act, 2013

During the financial year ended March 31, 2026, (No. of Board Meetings) Board Meeting(s) were convened and held in compliance with the provisions of Section 173 of the Companies Act, 2013, on the following date(s): (Dates of Board Meetings). The details are set out below:

Date of Meeting (DD/MM/YYYY)	Total Directors as on Date of Meeting	Directors Present	% Attendance

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csdiveshgoyal@gmail.com

03 Directors' Responsibility Statement

Reference: Section 134(3)(c) and Section 134(5), Companies Act, 2013

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your Directors confirm that the Audited Financial Statements for the year ended March 31, 2026, have been prepared in full conformity with the requirements of the Act. The financial statements have been audited by (Auditor/Auditor Firm Name along with FRN). Your Directors further state that:

- The applicable Accounting Standards, read with the requirements of Schedule III to the Act, have been diligently followed in the preparation of the annual accounts. There are no material departures therefrom.
- Accounting policies have been carefully selected, consistently applied, and supported by judgements and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026.
- Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act, to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.
- The annual accounts have been prepared on a 'going concern' basis.
- The Company being unlisted, the provisions of Section 134(3)(e) of the Companies Act, 2013, relating to internal financial controls, are not applicable.
- Adequate systems and controls have been devised to ensure compliance with the provisions of all applicable laws, and such systems were found to be adequate and operating effectively during the year under review.

04 Details in Respect of Frauds

Reference: Section 143(12), Companies Act, 2013

During the year under review, the Statutory Auditors have not reported any instance of fraud committed in the Company by its officers or employees under Section 143(12) of the Companies Act, 2013. The Company's internal control environment remained robust throughout the year.

05 Board's Comments on the Auditors' Report

Reference: Section 134(3)(f), Companies Act, 2013

The Statutory Auditors have not made any qualifications, reservations, adverse remarks, or disclaimers in their Report on the Financial Statements for the financial year ended March 31, 2026. The Auditors' Report is self-explanatory and does not call for any further comments from the Board.

06 Particulars of Loans, Guarantees, and Investments

Reference: Section 186, Companies Act, 2013

During the financial year under review, the Company has not made any investments, extended any guarantees, or provided any securities. Accordingly, no compliance was required under Section 186 of the Companies Act, 2013.

OR

During the financial year, the Company has not made any investments or provided guarantees/securities. However, the Company has extended loans during the year in compliance with Section 186 of the Companies Act, 2013. Full details of such loans are provided in Note _____ to the Financial Statements, and key particulars are summarised in the table below:

Particulars	Details
CIN / LLPIN / PAN / Passport No.	
Name of the Party	
Type of Person (Individual / Entity)	
Nature of Transaction	
Rate of Interest (for loans)	
Brief Description	
Amount (INR)	
Date of Board Resolution (DD/MM/YYYY)	
Whether threshold under Section 186 breached?	
Falls under Proviso to Section 186(3)?	
SRN of MGT-14	

07 State of Affairs / Business Highlights

Reference: Section 134(3)(i), Companies Act, 2013

- The Company is engaged in the business of ______________________.
- There has been no change in the nature of the Company's business during the financial year ended March 31, 2026.

(If applicable: mention other significant developments — changes in financial position, registered office shift, new funding, etc.)

08 Material Changes and Commitments

Reference: Section 134(3)(l), Companies Act, 2013

No material changes or commitments have occurred between the close of the financial year on March 31, 2026, and the date of this Report that could materially affect the financial position of the Company.

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Knowledge Sharing Initiative

OR

The following material changes and commitments have occurred after the close of the financial year ended March 31, 2026, and up to the date of this Report. The impact of these changes on the Company's financial position is presently not determinable and will be assessed as the situation evolves:

(Please specify the material changes and commitments here)

09 Financial Summary

Reference: Section 134(3)(a), Companies Act, 2013 read with Schedule III

The key financial highlights of the Company for the financial year ended March 31, 2026, are presented below:

Particulars	FY 2025-26 (INR in ₹ Thousand)	FY 2024-25 (INR in ₹ Thousand)
Revenue from Operations		
Profit Before Tax (PBT)		
Less: Current Tax		
Less: Deferred Tax		
Less: Income Tax (Earlier Years)		
Profit for the Year (PAT)		
Add: Opening Balance in P&L Account		
Closing Balance in P&L Account		

10 Change in Directorship

Reference: Section 134(3)(q) read with Rule 8(5)(iii), Companies (Accounts) Rules, 2014

There has been no change in the composition of the Board of Directors during the financial year ended March 31, 2026. The Board remained unchanged throughout the year.

OR

During the financial year ended March 31, 2026, the following changes took place in the composition of the Board of Directors:

Name of Director	DIN	Designation	Date of Change	Nature of Change

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11 Deposits

Reference: Sections 73 & 74, Companies Act, 2013 read with Rule 8(5)(v), Companies (Accounts) Rules, 2014

The Company has not accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013, during the financial year under review.

OR

The Company has not accepted any public deposits under Section 73 of the Companies Act, 2013. However, the Company has accepted certain exempted deposits during the year, the details of which are set out below:

a) Loans Accepted from Directors / Relatives of Directors:

Name of Director/Relative	Loan Taken During the Year (INR)	Loan Repaid During the Year (INR)	Balance at Year-End (INR)

b) Deposits Accepted from Shareholders:

Particulars	Details
Deposits accepted during the year	
Deposits remaining unpaid / unclaimed at year-end	
Amount of default in repayment (beginning of year)	
Maximum amount of default during the year	
Amount of default at year-end	
Number of default cases (beginning of year)	
Maximum number of default cases during the year	
Number of default cases at year-end	
Deposits not in compliance with Chapter V of the Act	

12 Significant and Material Orders by Regulators / Courts / Tribunals

Reference: Rule 8(5)(vii), Companies (Accounts) Rules, 2014

No significant or material orders have been passed by any regulator, court, or tribunal during the financial year under review that would impact the going concern status or future operations of the Company.

OR

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Details of significant material orders passed by the Hon'ble High Court / Tribunal that may impact the going concern status of the Company and its future operations have been enclosed as 'Annexure ___' to this Report.

13 Prevention of Sexual Harassment at Workplace (POSH)

Reference: Section 22, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 read with Rule 8(5)(x), Companies (Accounts) Rules, 2014

The Company is committed to maintaining a safe, respectful, and inclusive work environment. In line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"), the Company has adopted a comprehensive Anti-Sexual Harassment Policy and has duly constituted an Internal Complaints Committee ("ICC").

During the financial year ended March 31, 2026, the Company has complied with all provisions of the POSH Act and rules framed thereunder. The status of complaints received during the year is as follows:

Particulars	Number
Complaints of sexual harassment received during the year	
Complaints disposed off during the year	
Cases pending for more than ninety (90) days	

14 Contracts and Arrangements with Related Parties

Reference: Section 188, Companies Act, 2013 read with Rule 8(2), Companies (Accounts) Rules, 2014 and Form AOC-2

All related party transactions entered into during the financial year ended March 31, 2026, were conducted on an arm's length basis and in the ordinary course of business. The provisions of Section 188 of the Companies Act, 2013, were not attracted to any of these transactions.

There were no materially significant related party transactions during the year that require disclosure in Form AOC-2. However, details of all related party transactions, as required under Accounting Standard 18 (AS-18), are disclosed in Note No. ___ to the Balance Sheet.

15 Compliance with Secretarial Standards

Reference: Section 118(10), Companies Act, 2013

The Company has duly complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) and approved by the Central Government under Section 118(10) of the Companies Act, 2013 — specifically SS-1 (Meetings of the Board of Directors) and SS-2 (General Meetings), as amended from time to time.

16 Statutory Auditors

Reference: Sections 139 & 141, Companies Act, 2013

A) Existing Auditor

Pursuant to the provisions of Sections 139 and 141 of the Companies Act, 2013, the Members at the ___ Annual General Meeting (AGM) held on (Date of AGM) approved the appointment of M/s. (Auditor/Firm Name and FRN) as the Statutory Auditors of the Company for a period of five (5) years, from the conclusion of the ___ AGM to the conclusion of the ___ AGM.

B) Re-appointment of Auditors

M/s. (Auditor/Firm Name and FRN) hold office until the conclusion of the ensuing Annual General Meeting and, being eligible, offer themselves for re-appointment until the conclusion of the ___ Annual General Meeting to be held in the year __________.

As required under Section 139(1) of the Companies Act, 2013, the Company has received a written consent from M/s. (Auditor/Firm Name and FRN) confirming their willingness to be re-appointed, along with a certificate stating that their re-appointment, if made, would be in accordance with the Act and the Rules framed thereunder, and that they satisfy the eligibility criteria prescribed under Section 141 of the Companies Act, 2013.

Acknowledgement

Your Directors place on record their sincere appreciation for the dedicated contribution of all employees and consultants at every level. Their competence, commitment, and cooperation have been instrumental in steering the Company towards its goals.

The Board also gratefully acknowledges the continued support and guidance received from the Central and State Government departments, shareholders, and all other stakeholders. Your trust and confidence in the Company remain our greatest strength.

Dated:		**For and on behalf of the Board of Directors**
Place:		(Name of the Company)

Name of Director	**Name of Director**
(Designation)	(Designation)
DIN: ____________	DIN: ____________
Address: ____________	Address: ____________