

SAMYAK CORPORATION LIMITED

CIN: L51219MH1985PLC265766

Registered Office: Room No. 18, Kailash Darshan, Hansoti Lane,
Cama Lane, Ghatkopar (W), Mumbai- 400086

Corporate Office: 504, B wing, Statesman House, 148 Barakhamba Road, New Delhi-110001

Website: <https://samyakcorp.in/> Email id: roc.greencommercial@gmail.com

Date: 24-06-2026

To,
Metropolitan Stock Exchange of India Limited
205(A), 2nd floor, Piramal Agastya Corporate
Park, Kamani Junction, LBS Road, Kurla
(West), Mumbai – 400070

To,
The Calcutta Stock Exchange Ltd.
7, Lyons Range, Dalhousie,
Kolkata, West Bengal – 700001

Company Symbol: SAMYAK
ISIN: INE237S01012

Sub: Notice of the 41st Annual General Meeting ('AGM') and Annual Report for the Financial Year 2025-2026

Dear Sir/ Madam,

This is to inform you about that the 41st Annual General Meeting ('AGM') of M/s. Samyak Corporation Limited (**the 'Company'**) is scheduled to be held on **Friday, July 17th 2026, at 12:30 P.M. (IST)** through Video Conference ('VC') / Other Audio-Visual Means ('OAVM'), to transact the business as set forth in the Notice of the AGM.

Pursuant to Regulation 34 and other provisions, as applicable, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**'Listing Regulations'**), Annual Report for the financial year 2025-2026, comprising Notice for the 41st AGM and Audited Standalone Financial Statement of the Company for the financial year 2025-2026 along with Auditor's Reports thereon, Director's Report, and other reports required to be annexed thereto, is enclosed herewith.

In compliance with the applicable provisions of the Companies Act, 2013 (the 'Act'), rules made thereunder, Listing Regulations and various circulars issued by the Ministry of Corporate Affairs and SEBI, the Notice convening the 41st AGM along with Annual Report for the financial year 2025-2026 is being sent only through emails to all those shareholders whose email addresses are registered with the Company/ Registrar & Share Transfer Agent / Depository Participant(s).

Kindly note that the facility of casting votes by a member using remote e-Voting system before the AGM as well as e-Voting during the AGM will be provided by Purva Sharegistry india Private Limited . The remote e-Voting facility would be available during the following period:

The remote e-voting period begins on	Tuesday, July 14, 2026 at 09:00 A.M. (IST)
The remote e-voting period end on	Thursday, July 16, 2026 at 05:00 P.M. (IST)

You are requested to take the above information and enclosed documents on your record.

**For and on behalf of
Samyak Corporation Limited**

**Tanuj Sharma
Managing Director
DIN: 07154263**

41ST ANNUAL GENERAL MEETING
SAMYAK CORPORATION LIMITED
(CIN: L51219MH1985PLC265766)

ANNUAL REPORT
F.Y. 2025-2026

Company Information

Board of Directors

Mr. Tanuj Sharma	Managing Director	
Mr. Waseem Ahmad	Independent Director	
Mr. Numair Ahmad	Independent Director	
Ms. Priya Rawat	Non- Executive Director	
Mr. Rohit Kumar	Executive Director	
Ms. Anju Jain	Non-Executive Director	(Resigned w.e.f. 30.10.2025)
Mr. Vivek Pratap Singh	Non-Executive Director	(Resigned w.e.f. 30.10.2025)

Chief Financial Officer (CFO)

Ms. Priyanka **(Resigned w.e.f. 30.10.2025)**
Ms. Rinki Sharma (KMP) **(Appointed w.e.f. 31.03.2026)**

Company Secretary & Compliance Officer

Mr. Vinay Kumar Gupta

Statutory Auditor

M/s GAV & Associates
(Chartered Accountants)

Bankers

IDFC, First Bank, Barakhamba Road

Registered Office

Room No. 18, Kailash Darshan, Hansoti Lane,
Cama Lane, Ghatkopar, Mumbai -400086

Stock Exchanges

Metropolitan Stock Exchange (MSEI)
Calcutta Stock Exchange (CSE)

Registrars & Transfer Agents

Purva Sharegistry (India) Limited
9, Shivshakti Industrial Estate, JR Boricha Marg,
Opp. Kasturba Hospital, Lower Parel (East), Mumbai-400011.

Secretarial Auditor

M/s. Amit Saxena & Associates

Internal Auditor

M/s GAR & Company

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SAMYAK CORPORATION LIMITED

CIN: L51219MH1985PLC265766

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Ghatkopar (W), Mumbai-400086

Corporate office: 504, B wing, Statesman House, 148 Barakhamba Road, New Delhi-110001

E-Mail ID: roc.greencommercial@gmail.com; Website: <https://samyakcorp.in/>

**NOTICE OF 41ST ANNUAL GENERAL MEETING
(PURSUANT TO SECTION 101 OF THE COMPANIES ACT, 2013)**

NOTICE IS HEREBY GIVEN THAT THE FORTY-FIRST (41ST) ANNUAL GENERAL MEETING OF THE MEMBERS OF SAMYAK CORPORATION LIMITED IS SCHEDULED TO BE HELD ON FRIDAY, 17TH JULY 2026 AT 12:30 P.M. VIA VIDEO CONFERENCING (“VC”)/ OTHER AUDIO-VISUAL MEANS (“OAVM”) TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

ITEM NO. 1: - To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended March 31st, 2026, together with the reports of the Board of Directors and Auditors thereon

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

“**RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended 31st March 2026 and the reports of the Board of Directors and Auditors thereon as circulated to the Members, be and are hereby considered and adopted.”

ITEM NO. 2: To propose re-appointment of Mr. Rohit Kumar (DIN: 09809167), who retires by rotation and being eligible, offers himself for reappointment

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

“**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, **Mr. Rohit Kumar (DIN: 09809167)** who retires by rotation at this meeting and being eligible for re-appointment, be and is hereby re-appointed as a Director of the Company.”

**Date: 24.06.2026
Place: Delhi**

**By Order of the Board of Directors
For Samyak Corporation Limited**

**Sd/-
Tanuj Sharma
Managing Director
DIN: 07154263**

NOTES: -

1. Pursuant to the various circulars including the General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, No. 20/2020 dated May 05, 2020, as extended from time to time and last extended vide General Circular No. 03/2025 dated September 22, 2025, issued by the MCA and circular issued by SEBI vide circular no. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 (“SEBI Circular”) and other applicable circulars and notifications issued (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force and as amended from time to time), (hereinafter referred to as “Circulars”) companies are allowed to hold AGM through VC or OAVM, without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

In compliance with the provisions of the Companies Act, 2013 (“the Act”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and MCA Circulars, the 41st Annual General Meeting (“Meeting” or “AGM”) of the Company is being held through VC / OAVM on Friday, 17th July, 2026, at 12:30 P.M. (IST). The proceedings of the AGM deemed to be conducted at the Registered Office of the Company situated at Room No. 18, Kailash Darshan, Hansoti Lane, Cama Lane, Ghatkopar, Mumbai, Maharashtra-400086.

2. The registered office of the Company shall be deemed to be the venue for the AGM for the purpose of recording the minutes of the proceedings of the AGM
3. 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) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Purva Sharegistry (India) Private Limited (Purva) for facilitating voting through electronic means, as the authorized e-Voting’s agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by Purva.
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 to at least 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 EGM/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 ascertaining the quorum under Section 103 of the Companies Act, 2013.
6. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.
7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at <https://samyakcorp.in/>. The Notice can also be accessed from the websites of the Stock Exchanges i.e. Metropolitan Stock

Exchange (MSEI) and Calcutta Stock Exchange (CSE) at <https://mseindia.com/> and <https://www.cse-india.com/> respectively. The AGM Notice is also disseminated on the website of PURVA (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. <https://evoting.purvashare.com/>.

8. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.
9. In continuation of this Ministry's General Circular No. 20/2020, dated 05th May, 2020 and after due examination, it has been decided to allow companies whose AGMs were due to be held in the year 2020, or become due in the year 2021, to conduct their AGMs on or before 31.12.2021, in accordance with the requirements provided in paragraphs 3 and 4 of the General Circular No. 20/2020 as per MCA circular no. 02/2021 dated January,13,2021.
10. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their DPs with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company's RTA. You are also requested to update your Bank details by writing to the Company's RTA.
11. SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated June 08, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018 requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed from April 01, 2019 unless the securities are held in dematerialized form with the depositories. Therefore, shareholders are requested to act to dematerialize the equity shares of the Company.
12. The Register of Directors and Key Managerial Personnel and their shareholding, Register of Contracts or Arrangements in which Directors are interested and other documents referred to in the Notice, will be available electronically for inspection via a secured platform without any fee by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to roc.greencommercial@gmail.com.
13. Members are requested to notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
14. Non-Resident Indian members are requested to inform RTA/respective DPs, immediately of:
 - a) Change in their residential status on return to India for permanent settlement.
 - b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.
15. **M/s Amit Saxena & Associates**, Practicing Company Secretary, has been appointed as the Scrutinizer to scrutinize the voting and remote e-voting process (including the Polling Form received from the Members who do not have access to the e-voting process) in a fair and transparent manner.
16. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting and shall within 48

hours of conclusion of the AGM shall submit a consolidated Scrutinizer's report of the total votes cast in favor of or against, if any, to the Chairman or any other person authorized by the Chairman, who shall countersign the same and declare the result of the voting forthwith.

17. The results along with Scrutinizer's Report, shall be displayed at the Registered Office of the Company and placed on the Company's website at <https://samyakcorp.in/> and the website of Stock exchange immediately after the result is declared. The results shall be simultaneously communicated to the Stock Exchanges where the securities of the Company are listed. The resolutions will be deemed to be passed on the date of AGM subject to receipt of the requisite number of votes in favour of the resolutions.
18. The Register of Members and Share Transfer Books of the Company will remain closed from **Saturday, 11th July, 2026 to Friday, 17th July, 2026 (both day inclusive)**.
19. Member holding shares in physical form are requested to intimate/ indicating their respective folio no., the change of their addresses and change of bank accounts etc. to Purva Share registry India Private Limited, RTA of the Company, while members holding shares in electronic form may write to the respective depository participant for immediate updation.
20. Members are requested to address all correspondence to the Registrar and Share Transfer Agent, M/s Purva Share registry India Private Limited.
21. With a view to use natural resources responsibly, we request shareholders to update their email address with their Depository Participants to enable the Company to send communications electronically.
22. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.
23. 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.
24. Brief profile of the director to be re-appointed including information required pursuant to Regulation 36 of the SEBI Listing Regulations read with the applicable provisions of SS-2 issued by the ICSI, is annexed as Annexure-A.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM/EGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

- i. The voting period begins on **14.07.2026 at 09:00 A.M. (Tuesday) and ends on 16.07.2026 at 05:00 P.M (Thursday)**. During this period shareholder's of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **10.07.2026 (Friday)** may cast their vote electronically. The e-voting module shall be disabled by Purva for voting thereafter.
- ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- iii. Pursuant to **SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.





In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- iv. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 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.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders** holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none"> 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e.

	<p>CDSL/NSDL/KARVY /LINKINTIME/PURVA, so that the user can visit the e-Voting service providers’ website directly.</p> <ol style="list-style-type: none"> 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 e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
<p>Individual Shareholders holding securities in demat mode with NSDL</p>	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is 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 held 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 name and you will be redirected to e-Voting service provider website 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.

	<p style="text-align: center;">NSDL Mobile App is available on</p> <p style="text-align: center;">  App Store  Google Play </p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <p>5) For OTP based login you can click on https://eservices.nSDL.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client ID, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>
<p>Individual Shareholders (holding securities in demat mode) login through their Depository Participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

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. CDSL and NSDL

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

v. Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

- 1) The shareholders should log on to the e-voting website <https://evoting.purvashare.com>.
- 2) Click on “Shareholder/Member” module.
- 3) Now enter your User ID
 - a) For CDSL: 16 digits beneficiary ID,
 - b) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c) Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

- 4) If you are holding shares in demat form and had logged on to www.evotingindia.com or www.evoting.nsdl.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 5) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> ● Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> ● If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

- vi. After entering these details appropriately, click on “SUBMIT” tab.
- vii. Shareholders holding shares in physical form will then directly reach the Company selection screen.
- viii. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- ix. Click on the EVENT NO. for the relevant <Company Name> on which you choose to vote.
- x. On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO/ABSTAIN” for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.
- xi. Click on the “NOTICE FILE LINK” if you wish to view the Notice.
- xii. After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- xiii. Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- xiv. **Facility for Non – Individual Shareholders and Custodians – Remote Voting**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to <https://evoting.purvashare.com> and register themselves in the “Custodians / Mutual Fund” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.com.
- After receiving the login details a Compliance User should be created using the admin s same.
- Alternatively, non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; roc.greencommercial@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the Purva e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is the same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend the meeting will be available where the EVENT NO. of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. 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.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **10 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **10 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

- 1) For Physical shareholders- please provide necessary details like 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 **Company/RTA email id**.
- 2) For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).
- 3) For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the Purva e-Voting System, you can write an email to evoting@purvashare.com or contact at 022-49614132 and 022-49700138.

All grievances connected with the facility for voting by electronic means may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056.

Date: 24.06.2026
Place: Delhi

By Order of the Board
Samyak Corporation Limited

Sd/-
Tanuj Sharma
Managing Director
DIN: 07154263

‘ANNEXURE A’

Additional Information of Director seeking appointment/re-appointment at the (41st) Annual General Meeting (AGM) [Pursuant to Secretarial Standards-2 and Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Name	Mr. Rohit Kumar
DIN	09809167
Age	34
Date of Birth	05/04/1992
Date of first Appointment	29.11.2022
Qualifications	BCA
Expertise in specific functional area	He has completed BCA and has 5 years' experience in the field of Banking
Directorship in other Companies	Dextwit Learning Solutions Private Limited
Memberships / Chairmanship of Committees across all Public Companies	NIL
Relationship with other Directors / Key Managerial Personnel	NA
No. of shares held in the Company either by self or on a beneficial basis for any other person	NIL

SAMYAK CORPORATION LIMITED

CIN: L51219MH1985PLC265766

Registered Office: Room No. 18, Kailash Darshan, Hansoti Lane,
Cama Lane, Ghatkopar (W), Mumbai-400086

Corporate Office: 504, B wing, Statesman House, 148 Barakhamba Road, New Delhi-110001

Website: <https://samyakcorp.in/> Email id: roc.greencommercial@gmail.com

BOARD REPORT

**To,
The Members,
Samyak Corporation Limited**

The Board of Directors have the pleasure of presenting the 41st Annual Report on the business and operations of the Company, together with the Audited Statements of Accounts and the Auditors' Report for the Financial Year ended 31st March, 2026.

1. FINANCIAL RESULTS:

PARTICULARS	(Rs. In Lacs)	
	2025-2026	2024-25
Revenue from Operations	-	-
Other Income	23.66	46.67
Total Revenue	23.66	46.67
Total Expenses	21.36	27.00
Profit Before Tax	2.29	19.67
Tax Expense	0.89	3.13
Profit for the Year	1.40	16.54

2. REVIEW OF OPERATIONS & STATEMENT OF COMPANY'S AFFAIRS:

The Company did not earn any revenue from its main business in both current and previous financial year. During the year under review, the Company generated a net profit of INR 1.40/- lakhs as compared to 16.54/- lakhs in the previous financial year. The Board takes note of the decrease in revenue and continues to monitor the Company's operations and financial performance closely, with a focus on improving efficiency and exploring growth opportunities in the upcoming year.

3. CHANGE IN THE NATURE OF BUSINESS:

There was no change in the nature of business of the Company during the reporting period.

4. CAPITAL STRUCTURE:

Authorized Share Capital:

The Authorized Share Capital of the Company is INR 10,00,00,000/- (Ten Crore Only) divided into 1,00,00,000 (One Crore) Equity Shares of INR 10/- (Ten) each.

Paid-up Share Capital:

During the financial year under review, the Issued and Paid-up Capital of the Company was remained at INR 10,00,00,000/- (Ten Crore Only) divided into 1,00,00,000 (One Crore) Equity Shares of Face value

of INR 10/- (Ten) each.

During the year under review, there was no change in the Company's Issued, Subscribed and Paid-up Equity Share Capital of the Company.

Buy back of securities:

The Company has not bought back any of its securities during the period under review.

Bonus Shares:

No bonus shares were issued during the period under review.

Issue of Equity Shares under ESOP:

No Equity shares under ESOP were issued during the period under review.

Issue of Equity Shares with differential rights as to dividend, voting or otherwise:

No Equity shares with differential rights as to dividend, voting or otherwise were issued during the period under review.

Listing on Stock Exchanges

The Equity Shares are listed on Metropolitan Stock Exchange of India Limited ("MSEI") & Calcutta Stock Exchange ("CSE").

Further, trading in the Equity Shares was not suspended on the Stock Exchanges during the financial year under review.

5. DEPOSITS:

During the reporting period, your Company has not accepted any deposits, falling within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

6. DIVIDEND:

The Board of Directors has not recommended any dividend for the financial year ended on 31st March, 2026. Since the Board has considered it financially prudent in the long-term interest of the Company to re-invest the profits into the business of the Company to build a strong reserve base and to grow the business of the company.

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no outstanding unclaimed/unpaid dividend as on 31st March 2026.

8. TRANSFER TO RESERVES:

During the Financial Year 2025-26, the Company has not transferred any amount to General Reserves.

9. DIRECTORS & KEY MANAGERIAL PERSONNEL:

The Board of the Company was duly constituted in accordance with the provisions of the Companies Act, 2013. As on the date of the report, your Company has the following Directors on its Board:

DIN / PAN	Name of Director/KMP	Designation	Date of Appointment	Date of cessation
07154263	Tanuj Sharma	Managing Director	24/11/2022	-
09806340	Waseem Ahmad	Independent Director	24/11/2022	-
09806304	Numair Ahmad	Independent Director	24/11/2022	-
09809132	Priya Rawat	Non-Executive Director	29/11/2022	-
09809167	Rohit Kumar	Executive Director	29/11/2022	-
CZOPS3428R	Rinki Sharma	Chief Financial Officer	31/03/2026	-
AZKPG1631N	Vinay Kumar Gupta	Company Secretary and Compliance Officer	18/01/2021	-

Following changes took place in the Board of Directors and Key Managerial Persons before the date of this report:

- Ms. Anju Jain (DIN: 03549135) was appointed as an Additional Director in the category of Non-Executive Director of the Company in the Board Meeting held on 13th May, 2025 and resigned w.e.f. 30th October, 2025.
- Mr. Vivek Pratap Singh (DIN: 11105019) was appointed as an Additional Director in the category of Non-Executive Director of the Company in the Board Meeting held on 13th May, 2025 and resigned w.e.f. 30th October, 2025.
- Mr. Yash Kumar Gupta (PAN: BYSPG0099D) resigned from the position of Chief Financial officer w.e.f. 02nd June, 2025.
- Ms. Priyanka (PAN: IAGPS6491K) was appointed as Chief Financial Officer of the Company in the Board meeting held on 02nd June, 2025 and resigned w.e.f. 30th October, 2025.
- Ms. Rinki Sharma (PAN: CZOPS3428R) was appointed as Chief Financial officer of the Company in the Board meeting held on 31st March, 2026.

10. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

During the Financial Year 2025-26, total 8 (Eight) meetings of the Board of Directors were held. Following are the dates on which the said meetings were held:

- 1) 13th May, 2025
- 2) 28th May, 2025
- 3) 02nd June, 2025
- 4) 12th August, 2025
- 5) 04th September, 2025
- 6) 05th November 2025
- 7) 04th February, 2026
- 8) 31st March, 2026

S. No.	Name Of Director	Designation	No. of Board Meeting eligible to attend	No. of Meetings attended	No. Meeting in which absent
1.	Mr. Tanuj Sharma	Managing Director	8	8	0
2.	Mr. Waseem Ahmad	Independent Director	8	8	0
3.	Mr. Numair Ahmad	Independent Director	8	8	0
4.	Ms. Priya Rawat	Non-Executive Director	8	8	0
5.	Mr. Rohit Kumar	Executive Director	8	8	0
6.	Ms. Anju Jain	Non-Executive Director	4	4	0
7.	Mr. Vivek Pratap Singh	Non-Executive Director	4	4	0

Retirement by Rotation:

As per the provisions of the Companies Act, 2013, **Mr. Rohit Kumar (DIN: 09809167)**, Director, whose office is liable to retire by rotation in accordance with the provision of Companies Act, 2013 and being eligible, offers himself for re-appointment at the 41st Annual General Meeting of the Company.

Declaration by Independent Directors:

Pursuant to Section 149 (7) of the Companies Act, 2013 (“the Act”) read with the Companies (Appointment and Qualifications of Directors) Rules, 2014, the Company has received declarations from all the Independent Directors of the Company confirming that they meet the ‘criteria of Independence’ as prescribed under Section 149 (6) of the Act and have submitted their respective declarations as required under Section 149 (7) of the Act and the Listing Regulations. In terms of Section 150 of the Act read with Rule 6 of Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, Independent Directors of the Company have included their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs.

In the opinion of the Board, the independent directors possess the requisite integrity, experience, expertise and proficiency required under all applicable laws.

Separate Meeting of Independent Director:

The Company’s Independent Directors meet at least once in every financial year without the presence of Executive Directors or management personnel to review the performance of non-independent Directors and the Board as a whole, to review the performance of the Chairperson of the company, taking into account the views of executive Directors and non-executive Directors and to assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

During the year under review, one Meeting of the Independent Directors was held on **September 27th, 2025** for the Financial Year 2025-26 at the Registered Office of the Company situated at Room no. 18, Kailash darshan, Hansoti lane, Cama Lane, Ghatkopar, Mumbai city, Maharashtra, India – 400086.

11. DIRECTORS’ RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134 (5) of the Companies Act, 2013, with respect to Directors Responsibilities Statement, it is hereby confirmed:

- a. That in the preparation of the annual accounts for the financial year ended, 31st March, 2026 the applicable accounting standards had been followed along with proper explanation relating to material departures.

- b. The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d. The Directors have prepared the annual accounts on a going concern basis.
- e. The Directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- f. The Directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

12. COMMITTEE(S) OF THE BOARD:

Currently, the Board has following committees: Audit Committee, Nomination & Remuneration Committee and Stakeholder Relationship Committee.

• **AUDIT COMMITTEE**

The Audit Committee of the Company is constituted in accordance with the provisions of Section 177 of the Companies Act, 2013. The Audit Committee is constituted to monitor and provide effective supervision of the management's financial reporting process, to ensure accurate and timely disclosures, with the highest level of transparency, integrity, and quality of Financial Reporting.

During the Financial Year under review 04 (Four) meeting of the Audit Committee were held. Following are the dates on which the said meetings were held:

- 28th May, 2025
- 12th August, 2025
- 05th November, 2025
- 04th February, 2026

S. No	Name of the Members	Designation	No. of Audit Committee Meetings attended during the year
1.	Numair Ahmad	Chairperson and Independent Director	4
2.	Waseem Ahmad	Member, Independent Director	4
3.	Tanuj Sharma	Member, Executive Director	4

During the year, all recommendations of the audit committee were approved by the Board of Directors.

• **NOMINATION & REMUNERATION COMMITTEE**

The Nomination and Remuneration Committee of the Board was constituted as per the provisions of Section 178 of the Companies Act, 2013. The Nomination and Remuneration Committee recommends the appointment of Directors and KMPs and their remuneration.

The level and structure of appointment and remuneration of all Key Managerial personnel and Senior Management Personnel of the Company, as per the Remuneration Policy, is also overseen by this Committee.

During the Financial Year under review 03 (Three) meeting of the Nomination and Remuneration Committee were held. Following are the dates on which the said meetings were held:

- 13th May, 2025
- 02nd June, 2025
- 31st March, 2026

S. No	Name of the Members	Designation	No. of Meetings attended during the year
1.	Numair Ahmad	Chairperson and Independent Director	3
2.	Waseem Ahmad	Member, Independent Director	3
3.	Priya Rawat	Member, Non-Executive Director	3

The terms of reference of the NR Committee, the primary objective of the NR Committee is following:

- i. To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and/or removal;
- ii. To undertake a process of due diligence to determine the suitability of the person for appointment / continuing to hold appointment / renewal of appointment, as a director on the Board, based upon qualification, expertise, track record, integrity and other 'fit and proper' criteria;
- iii. To scrutinize the Declarations, Undertakings and / or other documents received from the Directors;
- iv. To review the size of Board and also review whether the Board reflects the appropriate balance of independence, sound judgment, business, specialization, technical skills, diversity and other desired qualities and recommend to the Board appropriate changes;
- v. To carry out evaluation of performance of Board, its committees and individual directors;
- vi. To formulate and recommend to the Board, the criteria for determining qualifications, positive attributes and independence of a Director;
- vii. To implement policy relating to the remuneration of the Directors, key managerial personnel and other employees;
- viii. To recommend to the Board whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors, if any;
- ix. To recommend to the Board all remuneration, in whatever form, payable to Directors, Key Managerial Personnel and senior management;
- x. To devise a policy on Board diversity, if required;
- xi. To implement, policy on ascertaining the fit and proper criteria of the directors at the time of appointment, and on a continuing basis, which shall be on the lines of the Guidelines issued by RBI;
- xii. To recommend further amendment, modification and changes in the Nomination and Remuneration Policy and policy on ascertaining the fit and proper criteria of the directors;
- xiii. Assist the Board in fulfilling its corporate governance responsibilities relating to remuneration of Board, KMPs and Senior Management members;
- xiv. To scrutinize the quarterly statement filed with RBI on the change of Directors and a certificate from the Director that fit & proper criteria in selection of Director's have been followed;
- xv. Ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks.

The Nomination & Remuneration Policy of the Company is available on the Company's website <https://samyakcorp.in/>

• **STAKEHOLDERS RELATIONSHIP COMMITTEE**

The Company has a Stakeholder Relationship Committee of Directors in compliance with provisions of the Companies Act, 2013 to look into the redressal of complaints of investors such as transfer or credit of shares, non-receipt of dividend/notices /annual reports, etc.

During the Financial Year under review meeting of **Stakeholders Relationship Committee** were held **23rd September, 2025**.

S. No	Name of the Members	Designation	No. of Stakeholders Relationship Committee Meetings attended during the year
1.	Numair Ahmad	Chairperson and Independent Director	1
2.	Waseem Ahmad	Member, Independent Director	1
3.	Priya Rawat	Member, Non-Executive Director	1

• **INTERNAL COMPLAINT COMMITTEE (“IC”):**

Internal Complaint Committee has been constituted to redress the complaints of sexual harassment and the Company has complied with the provisions relating to the Constitution of IC under the Act.

13. VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

As per the provisions of Companies Act, 2013, every Listed Company shall establish a vigil mechanism (similar to Whistle Blower mechanism). In pursuance of the provisions of Section 177(9) & (10) of the Companies Act, 2013, a vigil mechanism/ whistle blower policy for directors and employees to report genuine concerns has been established and approved by Board. The policy is uploaded on the website of the Company.

During the financial year under review, no reportable matters were investigated.

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE U/S 186 OF THE COMPANIES ACT, 2013:

Particulars of loan given, investment made, guarantees given and security provided under section 186 of the Companies Act, 2013, if any, are provided in the notes of financial statement.

15. CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The particulars as prescribed under sub-section (3)(m) of Section 134 of the Companies Act, 2014 read with Rule 8(3) of Companies (Accounts) Rules, 2014 are annexed herewith at “**Annexure III.**”

16. RISK MANAGEMENT:

Pursuant to Regulation 21(5) of SEBI (LODR) Regulations, 2015, the company does not fall under List of

Top 1000 Companies and thus the company is not required to frame Risk Management Policy mandatorily. The Company has a well-defined risk management framework in place. The Company has established procedures to periodically place before the Audit Committee and the Board, the risk assessment procedures and minimization procedures being followed by the Company and steps taken by it to mitigate these risks.

17. CODE OF CONDUCT AND ETHICS:

The Board of Directors of the Company has adopted a Code of Conduct and Ethics for the Directors and Senior Executives of the Company. The object of the Code is to conduct the company's business ethically and with responsibility, integrity, fairness, transparency and honesty. The Code sets out a broad policy for one's conduct in dealing with the Company, fellow directors and with the environment in which the Company operates. The Company has disclosed information about the establishment of the code on its website.

18. CORPORATE SOCIAL RESPONSIBILITY:

The Company is not required to form Corporate Social Responsibility Committee pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility) Rules, 2014.

19. BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, Board committees and individual directors pursuant to the provisions of the Act and the corporate governance requirements as prescribed by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI Listing Regulations").

The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the chairman was also evaluated on the key aspects of his role.

In a separate meeting of independent directors, performance of non-independent directors, performance of the board as a whole and performance of the chairman was evaluated, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the independent directors, at which the performance of the board, its committees and individual directors was also discussed. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

The Board evaluated the performance of Independent Directors and Individual Directors considering various parameters such as their familiarity with the Company's vision, policies, values, code of conduct, their attendance at Board and Committee Meetings, whether they participate in the meetings constructively by providing inputs and provide suggestions to the Management/Board in areas of domain expertise, whether they seek clarifications by raising appropriate issues on the presentations made by the Management/reports placed before the Board, practice confidentiality, etc. It was observed that the Directors discharged their responsibilities in an effective manner. The Directors possess integrity, expertise and experience in their respective fields.

20. SUBSIDIARY COMPANIES/ JOINT VENTURES/ ASSOCIATES:

The Company does not have any Subsidiary, Joint Venture or Associate Company; hence the provisions of Section 129(3) of the Companies Act, 2013 relating to preparation of consolidated financial statements are not applicable.

21. AUDITORS AND AUDITOR'S REPORT:

Statutory Auditors

M/s GAV & Associates, Chartered Accountants (FRN 036002N), were appointed as the Statutory Auditors of the Company for a term of five (5) consecutive years at the Annual General Meeting held on **September 26, 2025** at a remuneration plus applicable taxes and out-of-pocket expenses as may be decided by the Board of Directors from time to time.

The Auditor's Report for financial year ended March 31, 2026, does not contain any qualification, reservation or adverse remarks. All Observations made in the Independent Auditors' Report and Notes forming part of the Financial Statements are self-explanatory and do not call for any further comments and also, there is no incident of fraud requiring reporting by the auditors under section 143(12) of the Companies Act, 2013 during the year. The Auditor's report is enclosed with the financial statements in this Auditor's Report. therefore no detail is required to be disclosed under section 134(3) (ca) of the Companies Act, 2013.

Secretarial Auditor

In terms of Section 204 of the Act and Rules made there under, M/s. Amit Saxena & Associates, Company Secretaries, having its Office at 409, 4th Floor, Mercantile House 15, KG Marg, New Delhi-110001, were appointed as Secretarial Auditors for the financial year 2025-26, The Secretarial Audit's Report for the financial year ended on March 31, 2026 is annexed herewith marked as ("**Annexure – IV**") to this report.

Internal Auditor

In term of Section 138 of the Act and Rules made thereunder M/s. GAR & Co., Chartered Accountant (FRN. 039075N) as internal auditor of the Company for the financial year 2025-26 on such remuneration as may be fixed by the management of the company with the consultation of Audit Committees having its office, Kh. No. 41/4 & 41/5 ground floor, block-j, village Nanglipuna, Khadda colony Saroop Nagar, Delhi-110042.

Cost Auditor

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act are not applicable for the business activities carried out by the Company.

22. SECRETARIAL STANDARDS:

The Directors state that applicable Secretarial Standards i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly complied with by the Company.

23. MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION OF THE COMPANY:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year of the Company to which the financial statement relates and

date of this report.

24. INTERNAL FINANCIAL CONTROL SYSTEM:

According to Section 134(5) (e) of the Companies Act, 2013, the term “Internal Financial Control (IFC)” means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to the company’s policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation of reliable financial information.

The company has a well-placed, proper and adequate Internal Financial Control system which ensures that all the assets are safeguarded and protected and that the transactions are authorized, recorded and reported correctly.

To further strengthen the internal control process, the company has developed the very comprehensive compliance management tool to drill down the responsibility of the compliance from top management to executive level.

25. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has adopted a policy on prevention, prohibitions and Redressal of sexual harassment at workplace in line with the provision of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and has set up Committee for implementation of said policy.

POSH policy is inclusive and gender neutral, detailing the governance mechanisms for prevention of sexual harassment issues relating to employees across genders including employees who identify themselves with LGBTQI+ community.

During the financial year under review, the Company has not received any complaints of sexual harassment from any of the employees of the Company.

26. SIGNIFICANT AND MATERIAL ORDER:

During the reporting period, there are no significant and material orders passed by the regulators, courts or tribunals having an impact on the future operations of the Company or it’s the going concern status.

27. MANAGEMENT DISCUSSIONS & ANALYSIS REPORT:

As per SEBI Listing Regulations, Management Discussion and Analysis Report is annexed herewith at (“Annexure-V”).

28. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

All contracts/ arrangements/ transactions entered by the Company during the FY 2025-26 with related parties were on an arm’s length basis and in the ordinary course of business. There were no material Related Party Transactions (RPTs) undertaken by the Company during the year that require shareholders’ approval under Regulation 23(4) of the SEBI Listing Regulations or Section 188 of the Act. All the transactions were in compliance with the applicable provisions of the Act and SEBI Listing Regulations.

The Particulars or arrangements with related parties for the financial year 2025-26 are annexed

herewith as “**Annexure I**” to the financial statements in form AOC-2. The details of related party disclosures (if any) also form part of the notes to the financial statements.

29. REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND PARTICULARS OF EMPLOYEES

The statement including the details of employees as required to be furnished in accordance with the provisions of Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel), Rules, 2014 are set out in “**Annexure-II**” to this Report.

The Company has paid Remuneration to Directors of the Company in pursuant to applicable provisions of the Companies Act 2013 and Rules made thereunder.

30. CORPORATE GOVERNANCE:

Provisions relating to Corporate Governance Report under Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to as the paid-up share capital and net worth is below the limits mentioned in Regulation 15 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 hence the same has not been annexed to the Board’s Report.

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

As there is no application made or pending under Insolvency and Bankruptcy Code, 2016, so there is no requirement to give details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.

32. ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is uploaded on website of the Company <https://samyakcorp.in/>

33. PREVENTION OF INSIDER TRADING:

The Company has a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and certain designated employees of the Company. The Code requires preclearance for dealing in the Company’s shares and prohibits the purchase or sale of Company shares by the Directors and designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the trading window is closed. The Board is responsible for implementation of the Code. All Board Directors and the designated employees have confirmed compliance with the Code.

34. FAMILIARISATION PROGRAMMES:

The Company familiarizes its Independent Directors on their appointment as such on the Board with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, etc. through familiarization programmed. The Company also conducts orientation programmed upon induction of new Directors, as well as other initiatives to update the Directors on a continuing basis. The familiarization programmed for Independent Directors is disclosed on the Company’s website at <https://samyakcorp.in/>.

35. WEBSITE OF THE COMPANY:

Your Company maintains a website <https://samyakcorp.in/> where detailed information of the Company and specified details in terms of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been provided.

36. STATEMENT ON OTHER COMPLIANCES:

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 reporting period:

1. Details relating to deposits covered under Chapter V of the Act.
2. Issue of equity shares with differential voting rights as to dividend, voting or otherwise;
3. Issue of shares (including sweat equity shares) to employees of the Company.
4. Neither the Managing Director nor any of the Whole-time Directors of the Company receive any remuneration or commission.;

37. BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR):

Securities Exchange Board of India (SEBI) has mandated the inclusion of BRSR as part of the Annual Report for the top 100 listed entities. In view of the requirements specified, the company is not mandated for the providing the BRSR and hence do not form part of this Report.

38. MATERNITY BENEFIT:

The Company has an Equal Parental Leave Policy extended to both male and female employees which is in compliance to the Maternity Benefit Act 1961. This policy reflects our belief in shared parenting and our commitment to creating an inclusive workplace. Beyond leave, we support employees through access to mental wellness programs, professional counseling, and structured return-to work programs that ease the transition back to their roles with confidence. To further assist working parents, we offer creche facilities or tie ups with day care facilities at our offices, ensuring peace of mind and a better work-life balance.

39. 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 ALONG WITH REASONS THEREOF:

During the reporting period, no such valuation has been conducted in the financial year.

40. DETAILS OF APPLICATION MADE OR ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the reporting period, no application made or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

41. CAUTIONARY STATEMENT:

The Annual Report including those which relate to the Directors' Report, Management Discussion and Analysis Report may contain certain statements on the Company's intent expectations or forecasts that appear to be forward-looking within the meaning of applicable securities law and regulations while actual outcomes may differ materially from what is expressed herein. The Company bears no obligations to update any such forward looking statement. Some of the factors that could affect the Company's performance could be the demand and supply of Company's product and services, Changes in Government regulations, tax laws, forex volatility etc.

42. ACKNOWLEDGEMENT:

The Board of Directors wish to place on record its deep sense of appreciation for the committed services by all the employees of the Company. The Board of Directors would also like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, government and regulatory authorities, stock exchanges, customers, vendors, members during the year under review.

Date: 24.06.2026

Place: New Delhi

**For & on Behalf of
Samyak Corporation Limited**

Sd/-	Sd/-
Tanuj Sharma	Priya Rawat
(Managing Director)	(Director)
DIN: 07154263	DIN: 09809167

FORM NO. AOC-2

(Pursuant to Clause (h) of Sub-Section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

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

M/s **Samyak Corporation Limited** has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length basis during financial year 2025- 26.

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

M/s **Samyak Corporation Limited** has entered into contract or arrangement or transaction with its related parties which is at arm's length basis during financial year 2025-26 are as follows:

Name of Related Party	Nature of Relationship	Nature of contracts/ arrangement/ transactions	Duration of contracts/ arrangement/ transactions	Date(s) of approval by the board, if any	Amount (In Lakhs)
Yash Kumar Gupta	CFO	Remuneration	As per contract	13.05.2025	0.40
Priyanka	CFO	Remuneration	As per contract	13.05.2025	1.00
Vinay Kumar Gupta	Company Secretary	Remuneration	As per contract	13.05.2025	2.40

Date: 24.06.2026

Place: New Delhi

**For & on Behalf of
Samyak Corporation Limited**

**Sd/-
Tanuj Sharma
(Managing Director)
DIN: 07154263**

**Sd/-
Priya Rawat
(Director)
DIN: 09809167**

Annexure- II

Information of Particulars of employees pursuant to Section 197 of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

S. No.	PARTICULARS	REMARKS
1.	The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year.	NIL
2	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.	There is no change in the remuneration given to Chief Executive Officer, Company Secretary in the financial year.
3	The percentage increase in the median remuneration of employees in the financial year	NIL
4	The number of permanent employees on the rolls of company	2
5	The explanation on the relationship between average increase in remuneration and company performance.	NA
6	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	NA
7	Affirmation that the remuneration is as per the remuneration policy of the company	The Board of Directors affirm that the remuneration paid to Directors, KMPs and employees is as per the Remuneration Policy of the Company

Date: 24.06.2026

Place: New Delhi

**For & on Behalf of
Samyak Corporation Limited**

Sd/-
Tanuj Sharma
(Managing Director)
DIN: 07154263

Sd/-
Priya Rawat
(Director)
DIN: 09809167

CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT, TECHNOLOGY

ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

[Pursuant to Section 134 (3) (m) read with Rule 8(3) of Companies (Accounts) Rules, 2014]

a) Conservation of Energy: The Provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014 regarding Conservation of Energy do not apply to your company for the period under review. However, being a good corporate citizen, the Company is committed to adopt adequate steps for conservation of energy in its business operations.

b) Technology Absorption: The Provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014 regarding Conservation of Energy and Technology Absorption do not apply to your company for the period under review. No disclosure is being made/required as the company does not carry any Research and Development activities during the financial year under discussion.

c) Foreign Exchange Earnings and Outgo:

(Amount in INR)

Particulars	As at March 31, 2026	As at March 31, 2025
Earning	NIL	NIL
Outgo	NIL	NIL

Date: 24.06.2026

Place: New Delhi

**For & on Behalf of
Samyak Corporation Limited**

**Sd/-
Tanuj Sharma
(Managing Director)
DIN: 07154263**

**Sd/-
Priya Rawat
(Director)
DIN: 09809167**

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

[Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
SAMYAK CORPORATION LIMITED,
Add: Room No. 18, Kailash Darshan, Hansoti Lane,
Cama Lane, Ghatkopar, Mumbai-400086, India

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Samyak Corporation Limited** (hereinafter called the "**Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and accordingly, expressing my opinion thereon.

Based on our inspection, verification of **Company's** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 ("Audit Period") 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **SAMYAK CORPORATION LIMITED** ("the Company") for the financial year ended on March 31, 2026 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 thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act');
 - i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(No transaction has been recorded during the Audit Period)**
 - iv. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable as the Company has not made & issued any stock option**

scheme during the period under review)

- v. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2015; **(Not applicable as the Company has not issued and listed any debt securities during the period under review)**
- vi. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **(Not Applicable as the Company is not registered as Registrar to Issue and Share Transfer Agent during the financial year under review)**
- vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable as there was no reportable event during the period under review)**
- viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable as there was no reportable event during the period under review)**

As informed to us the following other laws specifically applicable to the company as under and as confirmed & declared by the management, the company has duly complied the same: -

1. The Employees Provident fund and Miscellaneous Provisions Act, 1952 along with labour laws
2. Employees State Insurance Act, 1948
3. Maternity Benefit Act, 1961
4. Payment Gratuity Act, 1972
5. Factories Act, 1949
6. Environmental Act, 1986 and its allied applicable laws

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

- Secretarial Standard issued by The Institute of Company Secretaries of India.
- The Listing Agreements/Regulations including the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 entered into by the Company with Stock Exchange(s).

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

In respect to the other applicable laws specifically applicable to the Company, we have relied on information / records / declaration produced/furnished by the Company during the course of our audit and the reporting is limited to the extent.

We further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

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

All decisions of the Board were unanimous and the same are captured and recorded as part of the minutes.

We further report that there is scope to improve the systems and processes in the company and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the period there were no specific instances / events pursuant of the above referred laws, rules, regulations, guidelines, etc., having a major bearing on the Company's affairs.

**For M/s. Amit Saxena & Associates
Company Secretaries**

**Date: 24.06.2026
Place: New Delhi
UDIN: A029918H000680557**

**Sd/-
Amit Saxena
(Proprietor)
Membership No. 29918
CP No. 11519
Peer Review: 3083/2023**

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

**To,
Samyak Corporation Limited
Room No. 18, Kailash Darshan, Hansoti Lane,
Cama Lane, Ghatkopar, Mumbai – 400086, India**

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

- i. 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.
- ii. We 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. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
- iii. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
- iv. Wherever required, we have obtained the management representations about the compliance of laws, rules and regulations and happening of events etc.
- v. The Compliance of provisions of corporate and other applicable laws, rules, regulations & standards is the responsibility of the management. Our examination was limited to the verification of procedure on test basis.

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

**For M/s. Amit Saxena & Associates
Company Secretaries**

**Date: 24.06.2026
Place: New Delhi
UDIN: A029918H000680557**

**Sd/-
Amit Saxena
(Proprietor)
Membership No. 29918
CP No. 11519
Peer Review: 3083/2023**

MANAGEMENT DISCUSSION AND ANALYSIS

1. Industry structure and developments.

The long-term fundamentals of Indian economy continue to be strong due to rising incomes and large investments these growth drivers are expected to sustain over a long period. At the same time, there are some concerns due to uncertain global economic environment and slow recovery in developed markets. Over the years, our company has built a strong presence in the market through its cumulative experience, strong distribution network as well as sound systems and processes.

2. Opportunities and threats.

Being a Trading company, our company is exposed to specific risks that are particular to its business and the environment within which it operates including interest rate volatility, economic cycle, and market risk.

3. Segment-wise or product-wise performance.

During the year under review, since company is being working in a single segment therefore the specific performance does not stand eligible.

4. Outlook

The presence of a stable government at the centre will be a major catalyst in taking major decisions which would push forward the pace of reforms and thereby directly improving the macro-economic environment. It is now being forecasted that in the near future, the Indian economy will become the fastest growing emerging market.

5. Risks and areas of concern

Our strength is our determination and team work, weakness is the low equity base, opportunities are multiples and threats are the vibrations in the economy and government policies.

As a responsible management, the Company's principal endeavor is to maximize returns. The Company continues to take all steps necessary to minimize its expenses through detailed studies and interaction with experts.

6. Internal control systems and their adequacy

The Company has carried out the internal audit in-house and has ensure that recording and reporting are adequate and proper, the internal controls exist in the system and that sufficient measures are taken to update the internal control system. The system also ensures that all transaction are appropriately authorized, recorded and reported. Exercises for safeguarding assets and protection against unauthorized use are undertaken from time to time. The Company's audit Committee reviewed the internal control system. All efforts are being made to make the internal control systems more effective. All these measures are continuously reviewed by the management and as and when necessary improvements are affected.

7. Discussion on financial performance with respect to operational performance

The financial statements have been prepared in compliance with the requirements of the Companies Act,

2013 and Generally Accepted Accounting Principles in India. Further, the financial performance during the year under reference has been impressive in terms of sales. Even though there has been a decent increase in the turnover, the volume of profits has also increased as compared to last year.

8. Material developments in human resources/industrial relations front, including number of people employed.

The company had sufficient numbers of employees at its administrative office. The company recognizes the importance of human value and ensures that proper encouragement both moral and financial is extended to employees to motivate them. The company enjoyed excellent relationship with workers and staff during the last year.

9. Cautionary Statement

The statements in the "Management Discussion and Analysis Report" section describes the Company's objectives, projections, estimates, expectations and predictions, which may be "forward looking statements" within the meaning of the applicable laws and regulations. The annual results can differ materially from those expressed or implied, depending upon the economic and climatic conditions, Government policies and other incidental factors.

Ratios	Numerator	Denominator	Current Year	Previous Year
a) Current Ratio	Total Current Assets	Total Current Liabilities	6.93	8.30
b)Debt-Equity Ratio	Debt consists of borrowing and lease liabilities	Total Equity	-	-
c)Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes+ Non cash operating expenses + Interest + Other non-cash adjustments	Adjustments Debt service = Interest and lease payments + Principal repayments	-	-
d) Return on Equity Ratio	Net Profits after taxes- Preference Dividend (if any)	Average Shareholder's Equity	0.12%	1.48%
e)Inventory turnover ratio	Cost of goods sold or sales	Average Inventory	-	-
f) Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	-	-
g) Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	-	-
h) Net capital turnover ratio	Net Sales	Average Working Capital	-	-
i) Net profit ratio	Net Profit	Net Sales	0.00	0.00
j) Return on Capital employed	Earning before interest and taxes	Capital Employed	0.20%	1.74%
k) Return on investment	Income generated from invested funds	Average invested funds in treasury investments	0.78%	9.68%

Date: 24.06.2026

Place: New Delhi

For & on Behalf of
Samyak Corporation Limited

Sd/-
Tanuj Sharma
(Managing Director)
DIN: 07154263

Sd/-
Priya Rawat
(Director)
DIN: 09809167

**DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR
MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT**

This is to confirm that the Company has adopted a Code of Conduct for its employees including the Managing Director. The Code of Conduct as adopted is available on the Company's website. I confirm that the Company has in respect of the Financial Year ended March 31, 2026, received from the Senior Management team of the Company and the members of the Board, a declaration of Compliance with the Code of Conduct as applicable to them.

**For & on Behalf of the Board of Directors
Samyak Corporation Limited**

**Sd/-
Tanuj Sharma
Managing Director
DIN: 07154263**

**Date: 24.06.2026
Place: New Delhi**

CHAIRMAN'S DECLARATION ON CODE OF CONDUCT

**To,
The Members of
Samyak Corporation Limited
Room No. 18, Kailash Darshan, Hansoti Lane, Cama Lane,
Ghatkopar, Mumbai City, India, 400086**

This is to certify that the Company has laid down a Code of Conduct (the Code) for all Board Members and Senior Management Personnel of the Company and a copy of the Code is put on the website of the Company viz <https://samyakcorp.in/>

It is further confirmed that all Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for Board of Directors and Senior Management Personnel, as approved by the Board, for the financial year ended on March 31, 2026.

**For & on Behalf of the Board of Directors
Samyak Corporation Limited**

**Sd/-
Tanuj Sharma
(Managing Director)
DIN: 07154263**

**Date: 24.06.2026
Place: New Delhi**

CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

**To,
The Members of
Samyak Corporation Limited
Room No. 18, Kailash Darshan, Hansoti Lane, Cama Lane,
Ghatkopar, Mumbai City, India, 400086**

Dear Members of the Board,

I, Rinki Sharma, Chief Financial Officer of Samyak Corporation Limited, to the best of my knowledge and belief hereby certify that:

- (a) We have reviewed financial statements and the cash flow statements for the year ended 31st March, 2026, and that to the best of my knowledge and belief;
- i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- (b) There are no transactions entered into by the Company during the year that are fraudulent, illegal or violative of the Company's Code of Conduct;
- (c) We accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design and operations of such internal controls, if any, of which I am aware and the steps we have taken or propose to take to rectify these deficiencies.
- (d) We have indicated to the auditors and the Audit Committee:
- i. Significant changes in the internal control over financial reporting during the year under reference;
 - ii. Significant changes in the accounting policies during the year and that the same has been disclosed in the notes to the financial statements; and
 - iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Date: 24th June, 2026

Place: New Delhi

**For and on Behalf of the Board
Samyak Corporation Limited
Sd/-
Chief Financial Officer
Rinki Sharma**

INDEPENDENT AUDITOR'S REPORT

To the Members of **Samyak Corporation Limited**
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Samyak Corporation Limited (“the Company”)** which comprises the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the standalone financial statements”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (“the Act”) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026 and profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

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

The Company’s Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company’s annual report, but does not include the standalone financial statements and our auditor’s report thereon. The Company’s annual report is expected to be made available to us after the date of this auditor’s report.

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

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

INDEPENDENT AUDITOR'S REPORT

To the Members of Samyak Corporation Limited Report on the Audit of the Standalone Financial Statements

When we read the Company's annual report, If we conclude that there is a material misstatement therein, we are required to communicate the matters to those charged with governance and take necessary actions, as applicable under the relevant law and regulations.

Management's and Board of Director's Responsibilities for the Standalone Financial Statements

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

In preparing the standalone financial statements, 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Ind AS Financial Statement

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

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

INDEPENDENT AUDITOR'S REPORT

To the Members of **Samyak Corporation Limited** **Report on the Audit of the Standalone Financial Statements**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Standalone Financial Statements 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 and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of standalone financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

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

INDEPENDENT AUDITOR'S REPORT

To the Members of **Samyak Corporation Limited** **Report on the Audit of the Standalone Financial Statements**

2. As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of change in equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.
 - (e) The matter described in sub-paragraph (a) under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
 - (f) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (g) With respect to the adequacy of the Internal Financial Control with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in the "**Annexure B**".
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer Note 23(c) to the Standalone financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amount which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv.
 - The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

INDEPENDENT AUDITOR'S REPORT

To the Members of **Samyak Corporation Limited** **Report on the Audit of the Standalone Financial Statements**

- The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
 - Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (a) and (b) above contain any material mis-statement.
- v. The Company has not declared or paid any dividend during the year ended 31 March 2026.
- (i) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
- In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act.
- (j) Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account for the financial year ended 31 March 2026, which does not have a feature of recording audit trail (edit log) facility. Consequently, we are unable to comment on audit trail requirements of the said software, as envisaged under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014, as amended.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, as amended is applicable for the Company only w.e.f. 1 April 2024, therefore, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, as amended, on preservation of audit trail as per the statutory requirements for record retention is not applicable for financial year ended 31 March 2026.

For **G A V & Associates**
Chartered Accountants
Firm Registration No. 036002N

Sd/-
CA Rahul Gupta
Partner
Membership No. 562648
UDIN 26562648IAEWAG4555

Place: New Delhi
Date: 16.May.2026

Annexure A referred to in Paragraph 1 under “Report on Other Legal and Regulatory Requirements” section of the Independent Auditor’s Report of even date to the members of Samyak Corporation Limited on the standalone financial statements for the year ended 31 March 2026

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the property, plant and equipment have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification program adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not own any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee). Accordingly, reporting under clause 3(i)(c) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.
- (ii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not hold any inventory during the year. Accordingly, reporting under clause 3(ii)(a) of the Order are not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned a working capital limit in excess of Rs 5 crore by bank or financial institution based on the security of current assets during the year. Accordingly, reporting under clause 3(ii)(b) of the Order are not applicable.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any investment provided guarantee or security secured or unsecured to companies, firms, limited liability partnerships or any others parties during the year. However, the company has granted loan to the parties during the year, details of the loan is stated in sub-clause (a) below.
- (a) (A) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not granted any loan to its subsidiaries during the year.

Annexure A referred to in Paragraph 1 under “Report on Other Legal and Regulatory Requirements” section of the Independent Auditor’s Report of even date to the members of Samyak Corporation Limited on the standalone financial statements for the year ended 31 March 2026

(B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has granted loan to the parties other than subsidiaries as below during the year.

Particulars	Amount in INR lacs
Aggregate amount during the year	0.00
Balance outstanding as at balance sheet date	262.10

- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, we are in opinion that the terms and conditions of the loan given are, prima facie, not prejudicial to the interest of the Company.
- (c) In respect of loans and advances in the nature of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments/receipts of principal and interest are regular.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than 90 days in respect of loans granted to companies, firms, LLPs or other parties.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loan which has fallen due during the year. Further, no fresh loans were granted to any party to settle the overdue loans.
- (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loan which is repayable on demand or without specifying any terms or period of repayment.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.
- (v) In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.
- (vi) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company’s products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.
- (vii) (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees’ state insurance, income-tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company, though there have been slight delays in a few cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no statutory dues referred to in subclause (a) above that have not been deposited with the appropriate authorities on account of any dispute.

Annexure A referred to in Paragraph 1 under “Report on Other Legal and Regulatory Requirements” section of the Independent Auditor’s Report of even date to the members of Samyak Corporation Limited on the standalone financial statements for the year ended 31 March 2026

- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts during the year.
- (ix) (a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender during the year.
 - (b) According to the information and explanations given to us including confirmations received from banks and financial institution, representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution.
 - (c) In our opinion and according to the information and explanations given to us, the Company has not obtained any term loans. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable to the Company.
 - (d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilized for long term purposes.
 - (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
 - (f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiary companies.
- (x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
 - (b) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debenture during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.
 - (b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.
- (xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with section 177 and 188 of the Act, where applicable. The details of such related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standard
- (xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system which is commensurate with the size and nature of its business.

Annexure A referred to in Paragraph 1 under “Report on Other Legal and Regulatory Requirements” section of the Independent Auditor’s Report of even date to the members of Samyak Corporation Limited on the standalone financial statements for the year ended 31 March 2026

- (b) We have considered the reports issued by the Internal Auditors of the Company till date for the period under review.
- (xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.
- (xvii) The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that 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) According to the information and explanations given to us, the Company does not fulfil the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause 3(xx) of the Order is not applicable to the Company.
- (xxi) The reporting under clause 3(xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

**For G A V & Associates
Chartered Accountants
Firm Registration No. 036002N**

**Sd/-
CA Rahul Gupta
Partner
Membership No. 562648
UDIN 26562648IAEWAG4555**

**Place: New Delhi
Date: 16 May 2026**

Annexure B referred to in Paragraph 2 clause (g) under “Report on Other Legal and Regulatory Requirements” section of the Independent Auditor’s Report of even date to the members of Samyak Corporation Limited on the standalone financial statements for the year ended 31 March 2026

Independent Auditor’s Report on the Internal Financial Controls with reference to the Standalone Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In conjunction with our audit of the standalone financial statements of Samyak Corporation Limited (“the Company”) as at and for the year 31 March 2026, we have audited the internal financial controls with reference to financial statements of the Company on that date.

Responsibilities of Management for Internal Financial Controls

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

Auditors’ Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Annexure B referred to in Paragraph 2 clause (g) under “Report on Other Legal and Regulatory Requirements” section of the Independent Auditor’s Report of even date to the members of Samyak Corporation Limited on the standalone financial statements for the year ended 31 March 2026

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls systems over financial reporting and such internal financial controls systems over financial reporting were operating effectively as at 31 March 2026, based on internal financial controls systems over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of internal financial controls systems over financial reporting issued by the Institute of Chartered Accountants of India.

For G A V & Associates
Chartered Accountants
Firm Registration No. 036002N

Sd/-
CA Rahul Gupta
Partner
Membership No. 562648
UDIN 26562648IAEWAG4555

Place: New Delhi
Date: 16 May 2026

Balance Sheet as at 31 March 2026

(All amounts in INR lacs unless stated otherwise)

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
Assets			
1 Non-current assets			
a. Property, plant and equipment	3	0.01	0.01
b. Financial assets			
i. Investments		-	-
ii. Other financial assets	4	262.10	262.00
c. Deferred tax assets		0.02	0.02
d. Income tax assets	5	0.98	0.00
e. Other non-current assets	6	-	-
Total non-current assets		263.11	262.03
2 Current assets			
a. Financial assets			
i. Investments		176.41	181.46
ii. Trade receivables	7	652.76	642.75
iii. Cash and cash equivalents	8	5.65	2.84
iv. Other financial assets	4	71.80	51.81
b. Other current assets	6	105.99	105.99
Total current assets		1,012.61	984.85
Total assets		1,275.72	1,246.88
Equity and liabilities			
1 Equity			
a. Equity share capital	9	1,000.00	1,000.00
b. Other equity			
Retained earnings	10	129.65	128.25
Total equity		1,129.65	1,128.25
2 Liabilities			
Non-current liabilities			
a. Financial liabilities		-	-
b. Provisions		-	-
c. Other non-current liabilities	11	-	-
Total non-current liabilities		-	-
Current liabilities			
a. Financial liabilities			
i. Borrowings	12	-	-
ii. Trade Payables	13		
a.) total outstanding dues of micro enterprises and small enterprises		-	-
b.) total outstanding dues other than micro and small enterprises		62.37	53.62
b. Provisions		-	-
c. Other current liabilities	11	83.70	65.00
Total current liabilities		146.07	118.62
Total equity and liabilities		1,275.72	1,246.88

See accompanying notes to the financial statements

In terms of our report attached

For G A V & Associates,
Chartered Accountants
Firm's Registration No. 036002N

For and on behalf of the Board of Directors

sd/-
CA Rahul Gupta
Partner
Membership No. 562648

Place: Delhi
Date: 16 May 2026

sd/-
Tanuj Sharma
Director
DIN: 07154263
Place : New Delhi

sd/-
Vinay Kumar Gupta
Company Secretary
M. No.: A62916
Place : New Delhi

sd/-
Priya Rawat
Director
DIN: 09809132
Place : New Delhi

sd/-
Rinki Sharma
Chief Financial Officer
PAN CZOPS3428R
Place : New Delhi

SAMYAK CORPORATION LIMITED

CIN L51219MH1985PLC265766

Statement of profit & loss for the year ended 31 March 2026

(All amounts in INR lacs unless stated otherwise)

Particulars	Note No.	For the year ended 31 March 2026	For the year ended 31 March 2025
I Revenue from operations	14	-	-
II Other income	15	23.66	46.67
III Total income		23.66	46.67
IV Expenses			
Direct Expenses	16	-	-
Employee benefits expense	17	8.85	9.21
Depreciation and amortisation expense	3	-	-
Finance cost	18	-	-
Other expenses	19	12.52	17.79
Total expenses (IV)		21.36	27.00
V Profit/(Loss) before tax (III-IV)		2.29	19.67
VI Tax expense			
Current tax		0.55	3.13
Current tax for earlier years		0.34	
MAT Credit Entitlement		-	
Deferred tax credit		-	
		0.89	3.13
VII Profit/(Loss) (V-VI)		1.40	16.54
VIII Other comprehensive income			
Items that will not be reclassified to profit and loss		-	-
Income Tax relating to Items that will not be reclassified to profit and loss		-	-
IX Total comprehensive income (VII+VIII)		1.40	16.54
X Earning per equity share			
Equity shares of face value Rs. 10 each			
Basic		0.014	0.165
Diluted		0.014	0.165

See accompanying notes to the financial statements

In terms of our report attached

For G A V & Associates,

Chartered Accountants

Firm's Registration No. 036002N

For and on behalf of the Board of Directors

sd/-

Tanuj Sharma

Director

DIN: 07154263

Place : New Delhi

sd/-

Priya Rawat

Director

DIN: 09809132

Place : New Delhi

sd/-

CA Rahul Gupta

Partner

Membership No. 562648

sd/-

Vinay Kumar Gupta

Company Secretary

M. No.: A62916

Place : New Delhi

sd/-

Rinki Sharma

Chief Financial Officer

PAN CZOPS3428R

Place : New Delhi

Place: Delhi

Date: 16 May 2026

Statement of Cash Flow for the year ended 31 March 2026

(All amounts in INR lacs unless stated otherwise)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flow from operating activities		
Profit/(loss) before tax	2.29	19.67
Adjustments for :		
Depreciation of plant, property and equipment	-	-
Interest Income	(22.98)	(46.67)
	(20.69)	(26.99)
Changes in assets and liabilities		
(Increase)/decrease in other financial assets	(0.10)	(15.61)
(Increase)/decrease in trade receivables	(10.01)	(0.00)
(Increase)/decrease in current tax assets	-	6.88
(Increase)/decrease in other assets	-	(0.49)
Increase/(decrease) in trade payable	8.74	0.16
Increase/(decrease) in other liabilities	18.70	10.30
	(3.36)	(25.76)
Cash generated from operating activities	(3.36)	(25.76)
Income tax paid	(1.87)	-
Net cash generated from operating activities	(5.23)	(25.76)
B. Cash Flow from Investing Activities		
Purchase / Sales of property, plant and equipment	-	-
Interest earned on investments	2.99	46.67
Investment made	5.05	(21.05)
Net cash generated from/(used in) investing activities	8.04	25.61
C. Cash flows from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from long term borrowings	-	-
Interest Income	-	-
Net cash generated from/(used in) financing activities	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	2.81	(0.15)
Cash and cash equivalents at the beginning of year	2.84	3.00
Cash and cash equivalents at the end of year	5.65	2.84

- 1) The statement of cash flow has been prepared under the indirect method as set out in Ind AS 7 on statements of cash flow.
- 2) Figures in brackets indicate cash outflow.

See accompanying notes to the financial statements

In terms of our report attached
For G A V & Associates,
Chartered Accountants
Firm's Registration No. 036002N

sd/-
CA Rahul Gupta
Partner
Membership No. 562648

Place: Delhi
Date: 16 May 2026

For and on behalf of the Board of Directors

sd/-
Tanuj Sharma
Director
DIN: 07154263
Place : New Delhi

sd/-
Priya Rawat
Director
DIN: 09809132
Place : New Delhi

sd/-
Vinay Kumar Gupta
Company Secretary
M. No.: A62916
Place : New Delhi

sd/-
Rinki Sharma
Chief Financial Officer
PAN CZOPS3428R
Place : New Delhi

SAMYAK CORPORATION LIMITED

CIN L51219MH1985PLC265766

Statement of changes in equity for the year ended 31 March 2026**A. Equity share capital**

(All amounts in INR lacs unless stated otherwise)

Particulars	No. of shares	Amount
Equity shares of Rs. 10 each issued and subscribed		
Balance as at 1 April 2024	10,000,000	1,000.00
Issue of equity share capital	-	-
Balance as at 31 March 2025	10,000,000	1,000.00
Issue of equity share capital	-	-
Balance as at 31 March 2026	10,000,000	1,000.00

B. Other equity

(All amounts in INR lacs unless stated otherwise)

Particulars	Retained earnings	Equity instruments through other comprehensive income	Total
Balance as at 1 April 2024	111.72	-	111.72
Changes in accounting policy or prior period errors	-	-	-
Restated balance at the beginning of the reporting period	-	-	-
Total Comprehensive Income for the year	-	-	-
Profit for the year	16.54	-	16.54
Remeasurement benefit of defined benefit plans	-	-	-
Other comprehensive income for the year, net of income tax	-	-	-
Balance as at 31 March 2025	128.26	-	128.26
Profit / (loss) for the year	1.40	-	1.40
Remeasurement benefit of defined benefit plans	-	-	-
Other comprehensive income for the year, net of income tax	-	-	-
Balance as at 31 March 2026	129.66	-	129.66

See accompanying notes to the financial statements

In terms of our report attached

For G A V & Associates,

Chartered Accountants

Firm's Registration No. 036002N

sd/-

CA Rahul Gupta

Partner

Membership No. 562648

Place: Delhi

Date: 16 May 2026

For and on behalf of the Board of Directors

sd/-

Tanuj Sharma

Director

DIN: 07154263

Place : New Delhi

sd/-

Priya Rawat

Director

DIN: 09809132

Place : New Delhi

sd/-

Vinay Kumar Gupta

Company Secretary

M. No.: A62916

Place : New Delhi

sd/-

Rinki Sharma

Chief Financial Officer

PAN CZOPS3428R

Place : New Delhi

Notes forming part of the financial statements for the year ended 31 March 2026

1 Corporate Information

Samyak Corporation Limited “the Company” is a public company incorporated under Indian Companies Act, 1956 ((substituted by Companies Act, 2013) having its registered office at Maharashtra. The Company is a listed company at Bombay Stock Exchange.

The registered office of the company is located at *18, Kailash Darshan, Hansoti Lane, Cama Lane, Ghatkopur (W), Mumbai 400 086*, India and corporate office of the company is situated at 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi 110 001, India. The Company’s CIN is L51219MH1985PLC265766.

2 Significant Accounting Policies :

2.1 Statement of compliance

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (“the Companies Act”), as applicable and guidelines issued by the Securities and Exchange Board of India (“SEBI”). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The financial statements correspond to the classification provisions contained in Ind AS 1, “Presentation of Financial Statements”. For clarity, various items are aggregated in the statements of profit and loss and balance sheet. These items are disaggregated separately in the notes to the financial statements, where applicable.

Accounting policies have been applied consistently to all periods presented in these financial statements.

2.2 Current versus non-current classification

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

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

All other assets are classified as non-current.

A liability is current when:

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

2.3 Basis of preparation and presentation

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

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17 and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

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

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

Notes forming part of the financial statements for the year ended 31 March 2026

2.4 Use of estimates

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of valuation of deferred tax assets and provisions and contingent liabilities.

Valuation of deferred tax assets

In view of uncertainty of future taxable profits, the Company has not recognized deferred tax asset (net of deferred tax liabilities) at the year end.

2.5 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

The specific recognition criteria described below must also be met before revenue is recognised:

- a) Income is recognized on accrual basis except income related to non-performing assets, which is accounted on cash basis in accordance with prudential norms of Reserve Bank of India.
- b) The Company has adopted Implicit Rate of Return (IRR) method of accounting in respect of finance charges income for hire purchase/loan transactions. As per this method, the IRR involved in each hire purchase/loan transaction is recognized and finance charges calculated by applying the same on outstanding principal financed thereby establishing equitable distribution of income over the period of the agreement.
- c) Interest on overdue installments is accounted for on receipt basis.
- d) Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.
- e) Dividend income is recognised at the time when right to receive the payment is established, which is generally when the shareholders approve the dividend.

2.6 Foreign currencies

The functional currency of the Company is Indian rupee (Rs.).

Income and expenses in foreign currencies are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses arising on settlement and restatement are recognised in the statement of profit and loss.

2.7 Employee benefits

The Company provides post-employment benefits through various defined contribution and defined benefit plans.

2.7.1 Defined contribution plans

A defined contribution plan is a plan under which the Company pays fixed contributions into an independent fund administered by the government. The Company has no legal or constructive obligations to pay further contributions after its payment of the fixed contribution, which are recognised as an expense in the year in which the related employee services are received.

2.7.2 Defined benefit plans

The defined benefit plans sponsored by the Company define the amount of the benefit that an employee will received on completion of services by reference to length of service and last drawn salary. The legal obligation for any benefits remains with the Company.

Gratuity is post-employment benefit and is in the nature of a defined benefit plan. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and post service costs. The defined benefit obligation is calculated at or near the reporting date by an independent actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

Notes forming part of the financial statements for the year ended 31 March 2026

Other long-term employee benefits

Liability in respect of compensated absences becoming due or expected to be availed more than one year after the balance sheet date is estimated on the basis of an actuarial valuation performed by an independent actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

Short-term employee benefits

Expenses in respect of other short term benefits is recognised on the basis of the amount paid or payable for the period during which services are rendered by the employee.

2.8 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

2.8.1 Current tax

2.8.2 Deferred tax

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

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

2.8.3 Current and deferred tax for the year

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

2.09 Inventories

Repossessed assets are valued at the end at lower of book value or net realizable value as certified by the management of the Company.

2.10 Property plant and equipment

The Company has elected to continue with the carrying value of all of its plant and equipment (including freehold land) as at the transition date, viz., 1 April 2015 measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

Property plant and equipment and capital work in progress are stated at cost of acquisition or construction net of accumulated depreciation and impairment loss (if any).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to the Statement of Profit and Loss during the financial period in which they are incurred.

Depreciation is computed on Straight Line Method ('SLM') based on estimated useful lives as determined by internal assessment of the assets in terms of Schedule of II to the Companies Act, 2013.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

No further charge is provided in respect of assets that are fully written down but are still in use.

Notes forming part of the financial statements for the year ended 31 March 2026

2.11 Intangible assets

Development of property (website) and software costs are included in the balance sheet as intangible assets, when they are clearly linked to long term economic benefits for the Company. These are measured initially at purchase cost and then amortised on a straight-line basis over their estimated useful lives.

2.12 Impairment of tangible and intangible assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit and loss.

2.13 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.14 Financial Instruments

A. Initial recognition

Financial assets and financial liabilities are recognised when a Company entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

B. Subsequent measurement

I. Non-derivative financial instruments

a. Financial assets carried at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b. Financial assets at fair value through other comprehensive income

Investment in equity instruments (other than subsidiaries / associates / joint ventures) - All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are generally classified at fair value through profit and loss (FVTPL). For all other equity instruments, the Company decides to classify the same either at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the other comprehensive income (OCI). There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Dividends on such investments are recognised in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Notes forming part of the financial statements for the year ended 31 March 2026

c. Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

d. Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

II. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issuance of new ordinary shares and share options are recognised as a deduction from equity, net of any tax effects.

C. Derecognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

2.15 Fair value of financial instruments

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realised.

2.16 Impairment of financial assets (other than at fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition

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Notes forming part of the financial statements for the year ended 31 March 2026

3 Property, plant and equipment

(All amounts in INR lacs unless stated otherwise)

Cost	As at 1 April 2025	Additions	Adjustments	Deletions	As at 31 March 2026
Computer	0.96	-	-	-	0.96
Total	0.96	-	-	-	0.96

Depreciation	As at 1 April 2025	Additions	Adjustments	Deletions	As at 31 March 2026
Computer	0.95	-	-	-	0.95
Total	0.95	-	-	-	0.95

Carrying amounts	As at 1 April 2025	Additions	Adjustments	Deletions	As at 31 March 2026
Computer	0.01	-	-	-	0.01
Total	0.01	-	-	-	0.01

Cost	As at 1 April 2024	Additions	Adjustments	Deletions	As at 31 March 2025
Computer	0.96	-	-	-	0.96
Total	0.96	-	-	-	0.96

Depreciation	As at 1 April 2024	Additions	Adjustments	Deletions	As at 31 March 2025
Computer	0.95	-	-	-	0.95
Total	0.95	-	-	-	0.95

Carrying amounts	As at 1 April 2024	Additions	Adjustments	Deletions	As at 31 March 2025
Computer	0.01	-	-	-	0.01
Total	0.01	-	-	-	0.01

Notes forming part of the financial statements for the year ended 31 March 2026

9 Share capital

(All amounts in INR lacs unless stated otherwise)

	As at 31 March 2026		As at 31 March 2025	
	No. of shares	Amount	No. of shares	Amount
Authorised share capital				
Equity shares				
Equity shares of Rs. 10 each	10,000,000	1,000.00	10,000,000	1,000.00
	10,000,000	1,000.00	10,000,000	1,000.00
Issued, subscribed and fully paid up				
Equity shares				
Equity shares of Rs. 10 each	10,000,000	1,000.00	10,000,000	1,000.00
Total	10,000,000	1,000.00	10,000,000	1,000.00

(a) Reconciliation of number of shares

	As at 31 March 2026		As at 31 March 2025	
	No. of shares	Amount	No. of shares	Amount
Equity share capital				
Balance as at the beginning of the year	10,000,000	1,000.00	10,000,000	1,000.00
Add: Increase during the year	-	-	-	-
Balance as at the end of the year	10,000,000	1,000.00	10,000,000	1,000.00

(b) Rights / preferences / restrictions attached to equity shares

The Company has one class of equity shares having a par value of Rs. 10 per Share. Each Shareholder is eligible for one vote per share held. The dividend proposed (if any) by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend(if any). In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(c) Details of shareholders holding more than 5% shares in the Company

	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% Holding	No. of shares	% Holding
Equity shares of Rs. 10 each fully paid up				
Tanuj Sharma	2,600,000	26.00	2,600,000	26.00
Priyanka Jain	1,500,000	15.00	1,500,000	15.00
Aarav Dutt	1,500,000	15.00	1,500,000	15.00
Jitendra Kumar	1,351,000	13.51	1,351,000	13.51

(d) Details of The Shareholding pattern of the promoters and promoters group at the year end as follows:

	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% Holding	No. of shares	% Holding
Equity shares of Rs. 10 each fully paid up				
Tanuj Sharma	2,600,000	26.00	2,600,000	26.00

(e) No bonus shares or shares issued for consideration other than cash or shares bought back over the last five years immediately preceding the reporting date.

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Notes forming part of the financial statements for the year ended 31 March 2026

		(All amounts in INR lacs unless stated otherwise)	
		As at	As at
		31 March 2026	31 March 2025
10 Other Equity			
Retained Earning			
Balance at beginning of the year		128.25	111.72
Add: Profit/(Loss) for the year		1.40	16.54
Balance at closing of the year		129.65	128.25
Other Comprehensive Income, Net of Tax			
Equity instruments measured at fair value through other comprehensive income			
Balance at beginning of the year		-	-
Add: Changes during the year		-	-
Balance at closing of the year		-	-
Re-measurements of defined employee benefit plans			
Balance at beginning of the year		-	-
Add: Changes during the year		-	-
Balance at closing of the year		-	-
Balance at the end of 31 March 2026		129.65	128.25

		(All amounts in INR lacs unless stated otherwise)	
		As at	As at
		31 March 2026	31 March 2025
11 Other liabilities			
Other non-current liabilities			
Other current liabilities			
Statutory due payable		31.02	32.05
Other payable		52.68	32.95
		83.70	65.00

		(All amounts in INR lacs unless stated otherwise)	
		As at	As at
		31 March 2026	31 March 2025
12 Borrowings			
Non-Current Borrowings		-	-
Current Borrowings			
From Directors		-	-
		-	-

		(All amounts in INR lacs unless stated otherwise)	
		As at	As at
		31 March 2026	31 March 2025
13 Trade Payables			
MSME*		-	-
Others		-	-
Disputed dues - MSME*		62.37	53.62
Disputed dues - Others		-	-
		62.37	53.62

*MSME as per the Micro, Small and Medium Enterprises Development Act, 2006

Trade Payables Ageing Schedule for 31 March 2026

Particulars	Unbilled dues	Not due	Outstanding for following periods from the date of transactions				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-	-	-
Others	-	-	1.63	0.15	-	53.47	55.25
Disputed dues - MSME	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-
Total trade payable	-	-	1.63	0.15	-	53.47	55.25

Trade Payables Ageing Schedule for 31 March 2025

Particulars	Unbilled dues	Not due	Outstanding for following periods from the date of transactions				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-	-	-
Others	-	-	0.15	-	43.35	10.12	53.62
Disputed dues - MSME	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-
Total trade payable	-	-	0.15	-	43.35	10.12	53.62

Notes forming part of the financial statements for the year ended 31 March 2026

14 Revenue from operations (All amounts in INR lacs unless stated otherwise)

	For the year ended 31 March 2026	For the year ended 31 March 2025
Revenue from operations		
a. Freight forwarding and other logistics services	-	-
	<u>-</u>	<u>-</u>

15 Other income (All amounts in INR lacs unless stated otherwise)

	For the year ended 31 March 2026	For the year ended 31 March 2025
a. Interest income on inter corporate deposits	22.98	23.58
b. Dividend Income	0.05	0.03
c. Interest on income tax refund	-	-
d. Profit on sale of Equity Shares	0.63	23.06
e. Miscellenous Income	-	-
	<u>23.66</u>	<u>46.67</u>

16 Direct Expenses (All amounts in INR lacs unless stated otherwise)

	For the year ended 31 March 2026	For the year ended 31 March 2025
a. Freight forwarding and other logistics services expenses	-	-
	<u>-</u>	<u>-</u>

17 Employee benefits expense (All amounts in INR lacs unless stated otherwise)

	For the year ended 31 March 2026	For the year ended 31 March 2025
a. Salary, wages and bonus	8.32	8.86
b. Staff welfare expenses	0.53	0.35
	<u>8.85</u>	<u>9.21</u>

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Notes forming part of the financial statements for the year ended 31 March 2026

18 Finance cost

(All amounts in INR lacs unless stated otherwise)

	For the year ended 31 March 2026	For the year ended 31 March 2025
a. Interest cost	-	-
	-	-

19 Other expenses

(All amounts in INR lacs unless stated otherwise)

	For the year ended 31 March 2026	For the year ended 31 March 2025
a. Accounting Charges	1.40	1.53
b. Business Promotion Expenses	1.25	1.34
c. Computer Running Expenses	0.93	1.39
d. Electricity & Water Expenses	0.77	1.71
e. Legal and Professional Charges	1.37	0.17
f. Listing Fee	1.63	0.43
g. Office Expenses	0.98	1.63
h. Payments to Statutory Auditors ("see Note A below")	0.20	0.20
i. Printing and Stationary Expenses	0.87	0.79
j. Rent Expenses	1.30	1.25
k. Repair and Maintenance (Office)	-	-
l. Rate&Taxes	0.13	4.48
m. Telephone Expenses	0.34	0.51
n. Travelling and Conveyance Charges	0.45	0.87
o. Vehicle Running Expenses	0.87	1.49
p. Miscellaneous Expenses	0.01	0.00
q. Bank Charges	-	-
	12.52	17.79

Note:

A Payments to auditors		
(i) Audit Fees	0.20	0.20
(ii) Other Services	-	-
(iii) Out of pocket expenses	-	-
	0.20	0.20

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Notes forming part of the financial statements for the year ended 31 March 2026

(All amounts in INR lacs unless stated otherwise)

20 Commitments and contingencies

- a. The estimated amount of contracts remaining to be executed on capital amount and not provided for (net of advances) amount to Rs. Nil (31 March 2026: Rs. Nil).
- b. The Company has other commitments, for purchase of goods and services and employee benefits, in normal course of business. The Company does not have any long-term commitments/contracts including derivative contracts for which there will be any material foreseeable losses.
- 21 The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at balance sheet date together with interest paid / payable under this Act has not been given.
- 22 All the property, plant & equipment and intangible assets of the Company are fully depreciated in accordance with the provisions of Companies Act, 2013. The minimum residual value is carried in books of accounts.

23 Statement of Related Parties & Transactions

The Company has entered into following related party transactions for the periods covered under audit. Such parties and transactions are identified as per accounting standard 18 issued by Institute of Chartered Accountants of India.

(a) Holding Company	Not applicable
(b) Parties with whom control exists	Not applicable
(c) Name of the key managerial personnel/Entity/Relative of KMPs	
Mr Tanuj Sharma	Managing Director
Mr Numair Ahmad	Director
Mr Waseem Ahmad	Director
Mr Rohit Kumar	Director
Ms Priya Rawat	Director
Mr Yash Kumar Gupta (w.e.f. 24-November-2022) till (02-June-2025)	Chief Financial Officer
Mr Vinay Kumar Gupta (w.e.f. 18/01/2021)	Company Secretary
Ms Priynka (w.e.f. 02-June-2025) till (30-October-2025)	Chief Financial Officer
Ms Rinki Sharma (w.e.f. 31-March-2026)	Chief Financial Officer
Mr Anju Jain (w.e.f. 13-May-2025) till (30-October-2025)	Director
Mr Vivek Pratap Singh (w.e.f. 13-May-2025) till (30-October-2025)	Director

24 Transactions with Related Parties:**Salary paid/Payable**

	For the year ended on 31 March 2026	For the year ended on 31 March 2025
Mr Yash Kumar Gupta	0.40	2.40
Ms Priynka	1.00	-
Mr Vinay Kumar Gupta	2.40	2.40

25 Earning per share

Particulars	31 March 2026	31 March 2025
Net profit attributable to the shareholders	1.40	16.54
Weighted avg. number of outstanding equity shares during the year	10,000,000	10,000,000
Basic earning per share (in Rupees)	0.014	0.165
Diluted earning per share (in Rupees)	0.014	0.165

26 Dues to small and micro enterprises pursuant to section 22 of the micro, small and medium enterprises development ('MSMED') act, 2006 #:

Under the Micro, Small and Medium Enterprises Development Act, 2006 which came into force from 2nd October 2006, certain disclosures are required to be made relating to Micro and Small Enterprises.

The Management has identified enterprises which have provided goods and services to the Company and which qualify under the definition of micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Accordingly, the disclosure in respect of amounts payable to such enterprises as at March 31, 2024 has been made based on the information available with the Company. The information has been determined to the extent such parties have been identified on the basis of information available with the Company. Auditors have placed reliance on such information provided by the Management.

	For the year ended on 31 March 2026	For the year ended on 31 March 2025
(a) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of the interest due thereon remaining unpaid to any supplier as at the end of each accounting year**	-	-
Principal amount due to micro and small enterprises	-	-
Interest due to micro, small and Medium enterprises	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED Act 2006.	-	-
(d) The amount of Interest accrued and remaining unpaid at the end of each accounting period.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006.	-	-

The details of amounts outstanding to micro and small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 are as per available information with the Company.

**Dues to Micro, Small and Medium Enterprises including interest have been determined to the extent such parties have been identified on the basis of information collected by the Management an information collected in this regard

- 27 In opinion of the Board, the loans & advances and other current assets have a value, which if realized in the ordinary course of business, will not be less than the value stated in the Balance Sheet

- 28 Balances appearing under loans & advances, trade receivables, trade payables, current assets and current liabilities are subject to confirmation in certain cases.

29 Additional regulatory information

- (i) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.
- (ii) The company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under
- (iii) The Company has not been declared wilful defaulter by any bank or financial institution or other lender.
- (iv) There are no transactions / relationship with struck off companies.
- (v) The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961). Further, there was no previously unrecorded income and no additional assets were required to be recorded in the books of account during the year.
- (vi) The Company has neither traded nor invested in Crypto currency or Virtual Currency during the year ended March 31, 2026. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency
- (vii) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current year.

SAMYAK CORPORATION LIMITED

CIN L51219MH1985PLC265766

- (viii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, and there are no companies beyond the specified layers
- (ix) The Company has not received any funds from any person(s) or entity(ies), including foreign entities ("Funding Party"), 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 (ultimate beneficiaries), or provide any guarantee, security or the like on behalf of the ultimate beneficiaries. However, due to limitations in the availability of complete supporting documentation and data, the Company is unable to independently verify the existence or non-existence of such arrangements, if any. The management has confirmed that, to the best of its knowledge and belief, no such transactions have
- (x) The Company has not availed any borrowings/loans aggregating to ₹5 crore or more from any bank or financial institution at any point of time during the financial year.
- (xi) The Company has not entered into any scheme of arrangement approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- (xii) The Company does not have any charges or satisfaction of charges which are yet to be registered with the Registrar of Companies beyond the statutory period.
- (xiii) The Company has not received any funds from any person(s) or entity(ies), including foreign entities ("Funding Party"), 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 (ultimate beneficiaries), or provide any guarantee, security or the like on behalf of the ultimate beneficiaries. However, due to limitations in the availability of complete supporting documentation and data, the Company is unable to independently verify the existence or non-existence of such arrangements, if any. The management has confirmed that, to the best of its knowledge and belief, no such transactions have occurred during the reporting period

(xiv) Analytical Ratios

Ratio	Numerator	Denominator	Current Year	Previous Year
- Current ratio (in times)	Total current assets	Total current liabilities	6.93	8.30
- Debt equity ratio (in times)	Total debts	Shareholders' Equity	-	-
- Debt service coverage ratio (in times)	Earnings available for debt service (Net profit before taxes + Non-cash operating expenses like depreciation and	Debt service (Interest & lease payments + principal repayments)	-	-
- Return on equity ratio (in %)	Profits for the year less preference dividend (if any)	Average shareholder's equity	0.12%	1.48%
- Inventory turnover ratio (in times)	Revenue from operations	Average inventory	-	-
- Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivable	-	-
- Trade payables turnover ratio (in times)	Cost of traded goods and other expenses	Average trade payables	-	-
- Net capital turnover ratio (in times)	Revenue from operations	Average working capital	-	-
- Net profit ratio (in %)	Profit for the year	Revenue from operations	0.00	0.00
- Return on capital employed (in %)	Profit before tax and finance costs	Capital employed	0.20%	1.74%
- Return on investment (in %)	Income generated from invested funds	Average invested funds	0.78%	9.68%

30 The Company has a single reportable segment for the purpose of Ind AS-108.

31 There are no other event observed after the reported period which have an impact on the Company's operation.

32 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

In terms of our report attached
For G A V & Associates,
 Chartered Accountants
 Firm's Registration No. 036002N

sd/-
CA Rahul Gupta
 Partner
 Membership No. 562648

Place: Delhi
 Date: 16 May 2026

For and on behalf of the Board of Directors

sd/-
Tanuj Sharma
 Director
 DIN: 07154263
 Place : New Delhi

sd/-
Priya Rawat
 Director
 DIN: 09809132
 Place : New Delhi

sd/-
Vinay Kumar Gupta
 Company Secretary
 M. No.: A62916
 Place : New Delhi

sd/-
Rinki Sharma
 Chief Financial Officer
 PAN CZOPS3428R
 Place : New Delhi