PlatinumOne Business Services Limited

18th Annual Report

2025-26

www.platinumone.in

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For more additional information about the Company log on to www.platinumone.in

Forward Looking Statement:

Some information in this report may contain forward-looking statements. We have based these forward looking statements on our current beliefs, expectations and intentions as to facts, actions and events that will or may occur in the future. Such statements generally are identified by forward looking words such as "believe", "plan", "anticipate", "continue", "estimate", "expect", "may" or other similar words. A forward looking statement may include a statement of the assumptions or basis underlying the forward looking statement. We have chosen these assumptions or basis in good faith and we believe that they are reasonable in all material respects. However, we caution you that forward looking statements and assumed facts or basis almost always vary from actual results, and the differences between the results implied by forward looking statements and assumed facts or basis and actual results can be material, depending on the circumstances.

Corporate Information:

Board of Directors:

Mr. Amey Saxena	DIN.02194001	Managing Director
Mr. Ratul Lahiri	DIN.02197443	Executive Director
Mr. Vivek Kumar	DIN.02193081	Director and CFO
Mr. Peshwa Acharya	DIN.06558712	Independent Director
Dr. Anupama Vaidya (hc)	DIN.02713517	Independent Director
Ms. Jayalakshmi Jairam (Appointed w.e.f. 01st March, 2026)	DIN.00642085	Independent Director
Mr. Arun Ramamurthy Resigned w.e.f. 25th November, 2025)	DIN.02928402	Independent Director

CS Monika Nathani	CS Rita Gupta
M. No A19222	M. No. A24066
(Appointed on 15th February, 2025 & Resigned on 25th May, 2026)	*(Appointed on 01st June, 2026)*

Committees of Board of Directors:

Audit Committee:

Dr. Anupama Vaidya (hc)	Chairperson	Independent Director
Mr. Peshwa Acharya	Member	Independent Director
Ms. Jayalakshmi Jairam	Member	Independent Director
Mr. Amey Saxena	Member	Managing Director

Stakeholders Relationship Committee:

Ms. Jayalakshmi Jairam	Chairperson	Independent Director
Mr. Peshwa Acharya	Member	Independent Director
Dr. Anupama Vaidya (hc)	Member	Independent Director
Mr. Ratul Lahiri	Member	Executive Director

Nomination and Remuneration Committee:

Mr. Peshwa Acharya	Chairperson	Independent Director
Dr. Anupama Vaidya (hc)	Member	Independent Director
Ms. Jayalakshmi Jairam	Member	Independent Director
Mr. Ratul Lahiri	Member	Executive Director

Registered Office:
Office A2 & A3, 7th Floor, Ashar,
IT Park, Road No. 16 Z, Wagle Estate,
Thane – 400 604,
Maharashtra, India.

Corporate Identity Number
L67190MH2008PLC185240
Email Id of the Company:
info@platinumone.co.in
Website of the Company:
www.platinumone.in

Listed at:

Bombay Stock Exchange Limited - SME Platform
ISIN : INEODTJ01015 Script Code: 543352

Auditors:

Statutory Auditors
M/s. Bilimoria Mehta & Co.,
Chartered Accountants

Internal Auditors
M/s. SSNM & Associates,
Chartered Accountants

Secretarial Auditors
M/s. DSM & Associates,
Company Secretaries

Registrar and Transfer Agent:

Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East), Mumbai – 400093
Email id: investor@bigshareonline.com

The Annual Report copy will be available on Company's website address at https://www.platinumone.in/Financials/ download and for information purpose.

IMPORTANT COMMUNICATION TO MEMBERS

The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respects of electronic holding with the Depository through their concerned Depository Participants.

From the Managing Director's Desk

Dear Stakeholders,

Delighted to share that our strategy to pioneer Conversational AI in Customer Acquisition processes took wings in FY2025-26 with multiple existing clients in Real Estate and Insurance deploying our Voice AI products specifically Client Intent Analytics and Voicebot AI.

Our long-term vision is to build one of India's leading Conversational AI platforms focused on these industries, delivering measurable improvements in customer engagement, sales productivity and operational efficiency.

We believe enterprises increasingly seek integrated solutions rather than standalone technology. Our strategy of combining AI-powered automation with human expertise continues to differentiate PlatinumOne in the marketplace. This integrated **AI + Human Outsourcing** model was well received and contributed to several new clients during the year.

Financial Highlights

Strong Improvement in Operating Performance

Revenue for the year increased to **₹31.97 crore**, while operating profit improved significantly from **₹2.78 crore** to **₹4.62 crore**, resulting in an operating margin of **14.45%.** This improvement reflects our continued focus on operational efficiency, disciplined execution and a growing contribution from higher-value service offerings.

One-Time Non-Operating Income

The Company reported **Other Income of ₹2.51 crore**, primarily arising from the sale of property during the year. As this represents a one-time, non-operating gain, it should be viewed separately from the Company's underlying operating performance.

Looking Ahead

Having established a strong position in the real estate sector, we intend to further strengthen our presence in the insurance industry during FY2026–27.

We also plan to introduce our Video AI product suite, including the **Video Avatar Interviewer** and **Video Avatar Role Play** solutions. We believe these offerings will be particularly valuable for enterprises and HR teams managing large-scale recruitment and employee training initiatives.

Alongside product innovation, we are investing in strengthening our business development capabilities through a redesigned corporate website, enhanced digital marketing initiatives and the expansion of our sales team. These investments are expected to improve our market reach, increase our sales conversion rates and support sustainable long-term growth.

As always, I would like to express my sincere gratitude to our shareholders for their unwavering support, clients for their continued trust, our employees for their commitment and dedication and our Board of Directors for their guidance. We remain committed to creating long-term value while positioning PlatinumOne at the intersection of Business Process Outsourcing and Artificial Intelligence

Warm regards,

Amey Saxena
Managing Director
Din No.02194001

Notice of 18th Annual General Meeting

Notice is hereby given that the **18th Annual General Meeting** of the Company **PlatinumOne Business Services Limited** will be held on **Friday, 07th August, 2026 at 4.00 p.m.** through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), to transact the following business:

ORDINARY BUSINESSES

1. To consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026, along with the Reports of the Board of Directors' and Auditors' thereon and in this regard, to consider and if thought fit, to pass 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 Directors' Report and the Auditors' Report thereon be and are hereby received, approved and adopted".

2. To declare dividend on equity shares for the financial year ended 31st March, 2026 and, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

   "**RESOLVED THAT** dividend at the rate of Rs. 4/- (Rupees Four only) per equity share of ₹ 10/- (Rupees Ten only) each fully paid-up of the Company, as recommended by the Board of Directors, be and is hereby declared for the financial year ended 31st March, 2026 and the same be paid out of the profits of the Company."

3. To appoint Mr. Amey Saxena (DIN: 02194001), who retires by rotation and being eligible, offers himself for re-appointment and, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

   "RESOLVED THAT pursuant to the provisions of Section 152(6) and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification or re-enactment thereof for the time being in force), Mr. Amey Saxena (DIN: 02194001), Director of the Company, who retires by rotation and, being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESSES

4. Regularisation of Additional Director Ms. Jayalakshmi Jairam (DIN: 00642085) as the Non-Executive Independent Director of the Company and in this regard to consider and if thought fit, to pass with or without modifications, the following resolution as an **Ordinary Resolution**:

   "RESOLVED THAT pursuant to Section 149, 152, 161 and other applicable provisions (including any modification or re-enactment thereof for the time being in force), Ms. Jayalakshmi Jairam (DIN: 00642085), who was appointed by the Board of Directors as an Additional Director (Non-Executive Independent Director) of the Company with effect from 1st March, 2026 pursuant to Section 161(1) of the Act and who holds office up to the date of this Annual General Meeting and who is eligible for appointment, and in respect of whom the Company has received a notice in writing under Section 160 of the Act, wherever applicable, proposing her candidature for the office of Director, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a term of five (5) consecutive years commencing from 1st March, 2026 up to 28th February, 2031.

   RESOLVED FURTHER THAT Board of Directors of the Company be and are hereby authorised severally to do all such acts, deeds, things including filing of forms with the Registrar of Companies and to take all such steps as may be necessary, proper or expedient to give effect to the above mentioned resolution."

5. Re-appointment of Mr. Amey Saxena (DIN: 02194001) as the Managing Director of the Company and in this regard to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

   "**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, and the rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force), consent of members of the Company be and is hereby accorded to re-appoint Mr. Amey Saxena (DIN No.: 02194001) as Managing Director of the Company for a further period of 5 years commencing from 1st August, 2026 to 31st July, 2031, on the terms and conditions, including remuneration, as described below:

A. Period of Appointment:

Mr. Amey Saxena has been appointed as a Managing Director for a period of 5 years with effect from 1st August, 2026 up to 31st July, 2031.

B. Basic Remuneration:

Mr. Amey Saxena will be paid the remuneration of Rs.2,43,650/- (Rupees Two Lacs Forty-Three Thousand Six Hundred Fifty Only) per month or as may be decided by the Board from time to time.

Minimum Remuneration: In case in any financial year during the currency of the tenure of the Managing Director, the Company has no profits or the profits are inadequate, the Company shall, subject to the approval of the Central Government, wherever required, if any, and the provisions of Sections 197, 198 and 203 read with and subject to the conditions and limits specified in the Schedule V and other applicable provisions, if any, of the Companies Act 2013, (including any statutory modifications or re-enactment(s) pay to the Managing Director basic remuneration, perquisites and allowances as specified above.

RESOLVED FURTHER THAT Board of Directors of the Company, be and are hereby severally authorized to sign and submit all the necessary documents, forms and returns, to execute and enter all the necessary agreements and arrangements, to take all the necessary steps and action, for and on behalf of the Company, in the matter of re appointment of Mr. Amey Saxena as Managing Director of the Company and to give effect to above resolution."

6. Re-appointment of Mr. Ratul Lahiri (DIN: 02197443) as the Executive Director of the Company and in this regard to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Sections 197, 198 and 203 read with provisions of Schedule V and other applicable provisions, if any, of the Companies Act 2013, and the Companies (Appointment and Qualification of Directors) Rules, 2014 including any statutory modifications or re-enactment(s) thereof, pursuant to provisions of Articles of Association of the Company, consent of the members of the Company be and is hereby accorded to re-appoint Mr. Ratul Lahiri (DIN: 02197443), as Executive Director of the Company for a period of 5 (Five) years starting from 1st August, 2026 to 31st July, 2031, upon following terms and conditions:

A. Period of Appointment:

Mr. Ratul Lahiri has been appointed as an Executive Director for a period of 5 years with effect from 1st August, 2026 up to 31st July, 2031.

B. Basic Remuneration:

Mr. Ratul Lahiri will be paid the remuneration of Rs.1,46,300/- (Rupees One Lac Forty-Six Thousand Three Hundred Only) per month or as may be decided by the Board from time to time.

Minimum Remuneration: In case in any financial year during the currency of the tenure of the Executive Director, the Company has no profits or the profits are inadequate, the Company shall, subject to the approval of the Central Government, wherever required, if any, and the provisions of Sections 197, 198 and 203 read with and subject to the conditions and limits specified in the Schedule V and other applicable provisions, if any, of the Companies Act 2013, (including any statutory modifications or re-enactment(s) pay to the Executive Director basic remuneration, perquisites and allowances as specified above.

RESOLVED FURTHER THAT the Board of Directors of the Company, be and are hereby severally authorized to sign and submit all the necessary documents, forms and returns, to execute and enter all the necessary agreements and arrangements, to take all the necessary steps and action, for and on behalf of the Company, in the matter of re-appointment of Mr. Ratul Lahiri as Executive Director of the Company and to give effect to above resolution."

7. Revision in the remuneration of Mrs. Shilpa Saxena, Chief Strategy Officer of the Company and in this regard to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

   "**RESOLVED THAT** in pursuance with the provisions of Section 188(1)(f) of the Companies Act, 2013, read with Rule 15 of the Companies (Meeting of Board and its powers) Rules, 2014 and any other applicable provisions, including any statutory modifications thereto for the time being in force, the consent of the members of the Company be and is hereby accorded for revision in remuneration of Mrs. Shilpa Saxena, Chief Strategy Officer at an annual remuneration of Rs.50,97,500/- (Rupees Fifty Lacs Ninety Seven Thousand Five Hundred Only) per annum with effect from 1st June, 2026.

   RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby severally authorised to sign and submit all the necessary documents and papers, to enter and execute all the necessary arrangements and agreements, to take all the necessary steps and actions, for and on behalf of the Company, to give effect to above resolution."

By Order of the Board of Directors
PlatinumOne Business Services Limited

Sd/-
CS Rita Gupta
Company Secretary & Compliance Officer
M. No. A24066

Date:13th July, 2026
Place: Thane

Registered Office:
Office A2 & A3, 7 Floor,
Ashar IT Park, Road No.16Z,
Wagle Industrial Estate,
Thane – 400 604,
Maharashtra, India

NOTES:

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

2. Pursuant to the Circular No. 14/2020 dated 8th April, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. 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.

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

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

6. 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 www.platinumone.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

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

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

The remote e-voting period begins on Tuesday, 04th August, 2026 at 9.00 a.m.(IST) and ends on Thursday, 06th August, 2026 at 5.00 p.m.(IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 31st July, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 31st July, 2026.

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

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

Step 1: Access to NSDL e-Voting system

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

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	1. 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 users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting 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, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 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 e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

Step 1: How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/ Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

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

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

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

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

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

   c) How to retrieve your 'initial password'?

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

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

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

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

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

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

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

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

<u>Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.</u>

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

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

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/ JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to sanam.u@dsmcs.in with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to (Name of NSDL Official) at evoting@nsdl.com

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

a) In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email **to <u>company.secretary@platinumone.in</u>**

    1. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (**<u>company.secretary@platinumone.in</u>**). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **<u>Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode</u>**.

2. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

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

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

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

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (**company.secretary@platinumone.in**). The same will be replied by the company suitably.
6. Members who wish to express their views or ask questions during the Annual General Meeting may register themselves as speakers by sending their request from their registered e-mail address to the Company's e-mail ID at (**company.secretary@platinumone.in**) on or before Thursday, 06th August, 2026, mentioning their name, DP ID and Client ID/Folio Number, PAN, mobile number and e-mail address.
7. Only those Members who have registered themselves as speakers within the stipulated time shall be allowed to express their views or ask questions during the AGM, subject to the availability of time. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM to ensure the smooth conduct of the meeting.
8. Members are encouraged to submit their questions in advance along with their speaker registration. The Company shall endeavour to respond to such queries suitably during the AGM. Queries not answered during the meeting due to time constraints shall be responded to appropriately by the Company, wherever considered necessary.

ANNEXURE TO THE NOTICE

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

Item No. 4: Regularization of Additional Director, Ms. Jayalakshmi Jairam (DIN: 00642085) as Non-Executive Independent Director of the Company.

The Board of Directors, at its Meeting held on 27th May, 2026, based on the recommendation of the Nomination and Remuneration Committee, appointed Ms. Jayalakshmi Jairam as an Additional Director (Non-Executive Independent Director) of the Company with effect from 1st March, 2026, pursuant to Section 161(1) of the Companies Act, 2013, subject to approval of the Members.

In terms of Section 161(1) of the Act, Ms. Jayalakshmi Jairam holds office only up to the date of this Annual General Meeting and is eligible for appointment as an Independent Director.

Ms. Jayalakshmi Jairam is an entrepreneur and a senior management professional with over 27 years of corporate experience in finance, treasury, strategic planning, manufacturing management, and business operations. She held leadership positions across diverse sectors including API manufacturing, specialty chemicals manufacturing, and textiles.

The Board of Directors is of the view that the appointment of Ms. Jayalakshmi Jairam in the Company is desirable and would be beneficial for the Company.

None of the Directors, Key Managerial Personnel, or their relatives, except Ms. Jayalakshmi Jairam, are in any way concerned or interested, financially or otherwise, in the said resolution.

The Board recommends the passing of the Ordinary Resolution as set out in Item No. 4 of the accompanying notice for approval of the members.

The disclosure pursuant to Secretarial Standard-2 (SS-2) issued by Institute of Company Secretaries of India: As per Annexure-1

Item No.5: Re-appointment of Mr. Amey Saxena (DIN: 02194001) as Managing Director of the Company:

The previous terms of appointment of Mr. Amey Saxena as the Managing Director of the Company expired on 31st July, 2026. Considering his significant contribution towards the growth and success of the Company during his tenure and based on the recommendation of the Nomination and Remuneration Committee (NRC), the Board of Directors, at its meeting held on 27th May, 2026, approved the re-appointment of Mr. Amey Saxena as the Managing Director of the Company for a further period of Five (5) years commencing from 1st August 2026 to 31st July, 2031, subject to the approval of the shareholders at the ensuing Annual General Meeting.

The terms and conditions of his re-appointment, including remuneration, are in accordance with the provisions of Sections 196, 197, 203, and Schedule V of the Companies Act, 2013, and other applicable provisions thereof.

Mr. Saxena has been associated with the Company since its inception and has played a key leadership role in steering the Company's business strategy, expansion, and profitability. The Board considers that his continued association would be beneficial to the Company and therefore recommends the resolution for approval of the members.

Mr. Amey Saxena is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013. He is not related to any other Directors or Key Managerial Personnel of the Company, except he is related to Mrs. Shilpa Saxena, Chief Strategy Officer – Senior Managerial Personnel.

None of the Directors, Key Managerial Personnel, or their relatives, except Mr. Amey Saxena, are in any way concerned or interested, financially or otherwise, in the said resolution.

The Board recommends the passing of the Ordinary Resolution as set out in Item No. 5 of the accompanying notice for approval of the members.

The disclosure pursuant to Secretarial Standard-2 (SS-2) issued by Institute of Company Secretaries of India: As per Annexure-1

The disclosure pursuant to Schedule V of the Companies Act, 2013 are set out below: As per Annexure-2

Item No.6: Re-appointment of Mr. Ratul Lahiri (DIN: 02197443) as Executive Director of the Company:

The members are informed that the previous term of appointment of Mr. Ratul Lahiri as Executive Director of the Company expired on 31st July, 2026. Considering his significant contribution towards the growth and success of the Company during his tenure and based on the recommendation of the Nomination and Remuneration Committee (NRC), the Board of Directors, at its meeting held on 27th May, 2026, approved the re-appointment of Mr. Ratul Lahiri as Executive Director of the Company for a further period of Five (5) years commencing from 1st August 2026 to 31st July, 2031, subject to the approval of the shareholders at the ensuing Annual General Meeting.

It is proposed to re-appoint Mr. Ratul Lahiri as Executive Director of the Company for a further period of Five (5) year, commencing from 1st August 2026 to 31st July, 2031 on such terms and conditions as set out in the draft resolution and the explanatory statement annexed thereto.

Mr. Lahiri has been associated with the Company since inception and has contributed significantly to its growth and operations. The Board considers that the re-appointment of Mr. Lahiri will be in the best interests of the Company, given his experience, leadership, and deep understanding of the Company's business.

Except Mr. Ratul Lahiri, none of the Directors, Key Managerial Personnel, or their relatives are in any way, concerned or interested, financially or otherwise, in the said resolution.

The Board recommends the passing of the resolution set out in Item No. 6 of the Notice as an Ordinary Resolution.

The disclosure pursuant to Secretarial Standard-2 (SS-2) issued by Institute of Company Secretaries of India: As per Annexure-1

The disclosure pursuant to Schedule V of the Companies Act, 2013 are set out below: As per Annexure-2

Item No. 7: Revision in Remuneration of Mrs. Shilpa Saxena, Chief Strategy Officer of the Company:

Pursuant to the provisions of Regulation 23 of SEBI (LODR) Regulations, 2015 and Section 188 of the Companies Act, 2013 ("the Act"), read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Company is required to obtain consent of the Board and approval of the members by way of resolution for Related Party Transactions.

The Board of Directors of the Company, at its meeting held on 27th May, 2026, approved an increase in the salary of Mrs. Shilpa Saxena, Chief Strategy Officer of the Company, with effect from 1st June, 2026.

Mrs. Shilpa Saxena has been associated with the Company since inception of the Company and has made significant contributions towards the formulation and implementation of the Company's strategic initiatives, business growth, and long-term planning. Considering her qualifications, experience, and performance, the Board considers the proposed increase in her remuneration to be commensurate with the industry standards and the responsibilities entrusted to her.

It is pertinent to note that Mrs. Shilpa Saxena is a relative of Mr. Amey Saxena, Managing Director of the Company, within the meaning of Section 2(77) of the Companies Act, 2013. Accordingly, the proposed revision in remuneration requires the approval of the shareholders under the provisions of Section 188 of the Companies Act, 2013 and Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as it constitutes a Related Party Transaction.

The details of the revised remuneration are as under:

- Current remuneration: Rs. 46,34,056/- per annum
- Proposed remuneration: Rs. Rs.50,97,500/- per annum
- Effective from: 1st June, 2026

The Audit Committee and the Board of Directors have reviewed and approved the proposal, considering that the revised remuneration is fair and reasonable and in the best interest of the Company.

The Board of Directors of the Company recommends the Ordinary Resolution as set out in Item No. 7 in the accompanying Notice for approval of Related Party Transactions by the Members of the Company.

Except Mr. Amey Saxena and Mrs. Shilpa Saxena, none of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested, financially or otherwise, in the said resolution.

The above statement is to considered and construed as disclosures as per the provisions of Section 102 of the Companies Act, 2013.

By Order of the Board of Directors
PlatinumOne Business Services Limited

Sd/-
CS Rita Gupta
Company Secretary & Compliance Officer
Date: 13th July, 2026
Place: Thane

Registered Office:
Ashar IT Park, 7th Floor, B Wing,
Road No.16Z, Wagle Industrial Estate,
Thane – 400 604, Maharashtra, India.

Annexure – 1

Director's Name	Ms. Jayalakshmi Jairam	Mr. Amey Saxena	Mr. Ratul Lahiri
Date of Birth	21st June, 1975	20th May, 1973	14th February, 1978
Nationality	Indian	Indian	Indian
Qualification	PGDBM in Finance (2008) Bachelor of Engineering (Electronics -1996)	Bachelor of Engineering from University of Bombay, Post Graduate Diploma in Computer Aided Management from Indian Institute of Management, Calcutta	B.A, from Rabindra Bharati University, Calcutta. PGDM from Amity Business School
Expertise in specific functional areas	Ms. Jayalakshmi Jairam is an entrepreneur and a senior management professional with over 27 years of corporate experience in finance, treasury, strategic planning, manufacturing management, and business operations. She held leadership positions across diverse sectors including API manufacturing, specialty chemicals manufacturing, and textiles.	He is responsible for the overall operations of the Company. He is also an IRDA Certified Broker and having Balanced Scorecard Professional, also is Certified Executive Coach	He is responsible for the Business Development of the Company. He has an expertise in businesses spread across BPO, Insurance Broking and Sales Training and Consulting
Terms and conditions of Appointment	She shall continue to act as Non-Executive Independent Director of the Company.	He shall continue as Managing Director of the Company upon re-appointment	He shall continue as Executive Director of the Company upon re-appointment
Remuneration last drawn (including sitting fees, if any) (FY 2025-26)	Nil	Rs.2,21,500/- (Rupees Two Lacs Twenty One Thousand Five Hundred Only) per month	Rs.1,33,000/- (Rupees One Lac Thirty Three Thousand Only) per month
Remuneration proposed to be paid	N.A.	Rs.2,43,650/- (Rupees Two Lacs Forty-Three Thousand Six Hundred Fifty Only) per month	Rs.1,46,300/- (Rupees One Lac Forty Six Thousand Three Hundred Only) per month
First Appointment on the Board	1st March, 2026	30th July, 2020	25th May, 2020
Name of entities in which the person holds directorship	1. Riocare India Private Limited	1. PlatinumOne Business Services Limited 2. Purpleribbon Healthcare Services Private Limited 3. PlatinumOne Insurance Broking Private Limited	1. Assist360 Technology Solutions Private Limited 2. PlatinumOne Wealth Managers Limited 3. Platinum Power Wealth Advisors Private Limited 4. Purpleribbon Healthcare Services Private Limited

			5. Motoring Ahead Private Limited 6. PlatinumOne Business Services Limited 7. PlatinumOne Insurance Broking Private Limited
Chairman/ Member in the Committees of the Boards of Companies	1. Member and Chairperson of Stakeholders Relationship Committee. 2. Member of Audit Committee 3. Member of Nomination and Remuneration Committee	a. Member of Audit Committee	1. Member of Nomination and Remuneration Committee 2. Member of Stakeholders Relationship Committee
Shareholding in the Company including shareholding as a beneficial owner as on March 31, 2026	NIL	15	15
Relations inter-se between Directors	N.A.	N.A.	N.A.
Number of Board Meetings attended during the financial year 2025-26	NIL	4	4

Annexure – 2

I. General information:

(1)	Nature of industry:	Business Process Management Services
(2)	Date or expected date of commencement of commercial production	N.A.
(3)	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus:	N.A.
(4)	Financial performance based on given indicators:	*(Rs. in lakhs)*

Particulars	31.03.2026	31.03.2025
Total Revenue	3196.58	3,042.70
Less: Expenses	2988.88	2,878.65
Profit/ (Loss) before tax	458.54	216.94
Less – Tax Expense	100.05	61.45
Profit/ (Loss) after tax	358.49	155.49

(5)	Foreign investments or collaborations, if any:	Not Applicable

II. Information about the appointee:

(1)	Name of Director	Amey Saxena	Ratul Lahiri
(2)	Background details	Amey was a Senior Vice President at ICICI Pru Life before starting PlatinumOne in 2008. He also worked at ICI Paints. He is an Engineer from Mumbai University and an MBA from IIM Kolkata. He is having more than two and half decades of work experience including experience in Corporates and Entrepreneurship.	Ratul, with 26+ years of diverse experience, leads Business Development at PlatinumOne. An Amity Business School marketing postgraduate, he co-founded PlatinumOne after national sales and marketing roles in IT and Insurance, focusing on growth and client engagement.
(3)	Past remuneration	Rs. 2,21,500/- (Rupees Two Lacs Twenty One Thousand Five Hundred Only) per month	Rs. 1,33,000/- (Rupees One Lac Thirty Three Thousand Only) per month
(4)	Recognition or awards	N.A.	N.A.
(5)	Job profile and his suitability	He is having detailed knowledge in Finance. He is also an IRDA Certified Broker and having Balanced Scorecard Professional, also is Certified Executive Coach	He is having detailed Knowledge of Finance and Functioning of KPOs
(6)	Remuneration proposed	Rs.2,43,650/- (Rupees Two Lacs Forty-Three Thousand Six Hundred Fifty Only) per month	Rs.1,46,300/- (Rupees One Lac Forty Six Thousand Three Hundred Only) per month

(7) Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)

Factor	Typical Remuneration Range
Large BPO Company	Rs.40 lakhs to Rs.1 Crore per annum
KPO Industry	Rs.30 lakhs to Rs.60 lakhs per annum
Mid Size BPO/KPO	Rs.15 lakhs to Rs.40 lakhs per annum
Entry Level MD/ED	Rs.10 lakhs to Rs.25 lakhs per annum

	The remuneration proposed to be paid to the Managing Director/Executive Director has been determined after due evaluation of the nature and scope of responsibilities, leadership role, strategic importance of the position, the Company's size, industry dynamics and complexity of operations. The Board have carefully reviewed the prevailing remuneration practices in the industry for similar roles and are of the opinion that the proposed remuneration is fair, reasonable and commensurate with the qualifications, experience and performance of the incumbent. The remuneration structure is aligned with the Company's long-term value creation objectives, and has been designed to promote accountability, business growth and sustained performance, while ensuring compliance with applicable provisions of the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and other regulatory requirements.	
(8) Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel [or another director], if any.	N.A.	N.A.
III. Other information:		
(1) Reasons of loss or inadequate profits	NA	NA
(2) Steps taken or proposed to be taken for improvement	NA	NA
(3) Expected increase in productivity and profits in measurable terms	NA	NA

BOARD'S REPORT

To

The Members,

Your Directors' have pleasure in presenting the 18th Annual Report together with the Audited Financial Statements of the Company for the Financial year ended 31st March, 2026.

1. **Financial Highlights:**

The Financial results of the Company for the Financial year 2025-26 have been summarized herein below for the reference of the members:

Particulars	***For the year ended 2026 (Amount in Lakhs)***	***For the year ended 2025 (Amount in Lakhs)***
Net Revenue from Operations	3,196.58	3,042.70
Other Income	250.84	52.89
Total Income	**3,447.42**	**3,095.59**
Total Expenses Excluding Depreciation, Interest, Tax & Amortization	2,734.83	2,765.36
Profit/(Loss) Before Depreciation, Interest, Tax & Amortization	**712.59**	**330.23**
Less: Interest & Financial Charges	35.94	22.91
Depreciation & Amortization	218.12	90.38
Profit /(Loss) Before Tax and Exceptional Items	**458.54**	**216.94**
Exceptional Item	--	--
Profit/(Loss) Before Tax	**458.54**	**216.94**
Less: Provision For Tax		
- Current Tax	132.00	55.50
- Short Provision of Tax	--	3.83
- Deferred Tax Liabilities/ (Assets)	-31.95	2.12
Net Profit/(Loss) After Tax	**358.49**	**155.49**

2. **Financial Performance/ State of Company's Affairs**

During the Financial Year under review, the Company recorded revenue from operations of ₹3,196.58 Lakhs as against ₹3,042.70 Lakhs in the previous Financial Year, registering healthy growth. The Company earned a Net Profit after Tax of ₹358.49 Lakhs as compared to ₹155.49 Lakhs in the previous Financial Year, which includes one time profit from sale of long-term assets of the Company.

The Company's performance reflects the resilience of its business model, sustained customer confidence and effective execution of its strategic initiatives despite the dynamic business environment. Your Directors remain focused on sustainable growth through operational excellence, prudent financial management, customer-centric solutions and continuous process improvements while maintaining high standards of corporate governance and regulatory compliance.

3. **Dividend:**

The Company has consistently followed a prudent and balanced dividend distribution policy over the years.

During the Financial Year 2025-26, the Company earned exceptional and non-recurring profits primarily on account of the sale/disposal of certain long-term assets. Considering the enhanced profitability and liquidity position, the Board has recommended a Special Dividend as part of the Final Dividend for the Financial Year 2025-26.

Accordingly, the total dividend for the Financial Year 2025-26 amounts to Rs.6/- (Rupees Six only) per equity share (60%), comprising an Interim Dividend of Rs.2/- (Rupees Two only) per equity share and a Final Dividend of Rs.4/- (Rupees Four only) per equity share.

Your directors are pleased to recommend a Final Dividend of Rs. 4/- (Rupees Four Only) per Equity Share of face value Rs. 10/- each for the Financial Year ended 31st March, 2026, subject to the approval of the Members at the ensuing Annual General Meeting ("AGM").

The Final Dividend, if declared at the AGM, shall be paid/dispatched within the prescribed timelines to those Members whose names appear in the Register of Members/Beneficial Owners as on the Record Date/Book Closure period fixed for the purpose.

4. **Transfer of Unclaimed Dividend to Investor Education and Protection Fund:**

During the Financial Year under review, there was no amount required to be transferred by the Company to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of the Companies Act, 2013 and the rules made thereunder.

5. **Transfer to reserves:**

Your Directors do not propose to transfer any amount to the General Reserve for the Financial Year under review.

6. **Share Capital:**

Authorised Share Capital:

As on 31st March, 2026, the Authorised Share Capital of the Company stood at Rs.2,00,00,000/- (Rupees Two Crores Only) divided into 20,00,000 Equity Shares of Rs.10/- each. There was no change in the Authorised Share Capital of the Company during the Financial Year under review.

Issued and Paid-Up Share Capital:

As on 31st March, 2026, the Issued, Subscribed and Paid-up Share Capital of the Company stood at Rs.1,58,24,000/- (Rupees One Crore Fifty-Eight Lakhs Twenty-Four Thousand Only) comprising 15,82,400 Equity Shares of Rs. 10/- each, fully paid-up.

During the Financial Year, the Company did not issue equity shares with differential voting rights, sweat equity shares or employee stock options and hence there was no change in the Issued, Subscribed and Paid-up Share Capital of the Company.

7. **Utilization of IPO Proceeds:**

The proceeds raised through the Initial Public Offer ("IPO") have been utilised for the purposes stated in the Prospectus. There were no unutilised IPO proceeds outstanding as on 31st March, 2026.

8. **Material Changes and Commitments:**

No material changes or commitments affecting the financial position of the Company have occurred between the end of the Financial Year under review and the date of this Report, except as otherwise disclosed in this Annual Report.

9. **Change in the Nature of Business**

During the Financial Year under review, there was no change in the nature of the Company's business. The Company continues to be engaged in providing Business Process Outsourcing (BPO) services and remains focused on delivering efficient, technology-enabled, and customer-centric solutions while pursuing sustainable growth and long-term value creation for its stakeholders.

10. **Deposits:**

During the Financial Year under review, the Company has neither accepted nor renewed any deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Accordingly, there were no outstanding, unpaid or unclaimed deposits as on 31st March, 2026.

11. Holding Company, Subsidiary, Associate and Joint Venture:

The Company does not have any subsidiary, associate or joint venture within the meaning of the Companies Act, 2013. The Company continues to be subsidiary of Platinum Power Wealth Advisors Private Limited.

12. Annual Return:

Pursuant to the provisions of Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013 and the rules made thereunder, the Annual Return of the Company for the Financial Year ended 31st March, 2026 is available on the Company's website and can be accessed at: https://www.platinumone.in/Financials/

13. Corporate Governance:

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions relating to Corporate Governance are, inter alia, not applicable to listed entities which have listed their specified securities on the SME Exchange.

Since the equity shares of the Company are listed on the BSE SME Platform, the provisions relating to Corporate Governance are presently not applicable to the Company. Accordingly, the Corporate Governance Report does not form part of this Annual Report.

14. Applicable Accounting Standards:

The Financial Statements of the Company have been prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014.

In terms of Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015, companies whose equity shares are listed on the SME Exchange are exempt from the mandatory adoption of Indian Accounting Standards (Ind AS), unless otherwise notified.

Accordingly, as the Company's equity shares are listed on the BSE SME Platform, the Company is not required to prepare its Financial Statements in accordance with Ind AS and has prepared the same in accordance with the applicable Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021.

15. Directors' Responsibility Statement:

Pursuant to the provisions of Section 134(5) of the Companies Act, 2013, your Directors hereby confirm that:

a) in the preparation of the Annual Financial Statements for the Financial Year ended 31st March, 2026, the applicable Accounting Standards have been followed and there are no material departures;

b) appropriate accounting policies have been selected and applied consistently, and judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026, and of the profit of the Company for the Financial Year ended on that date;

c) proper and sufficient care has been taken 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 Annual Financial Statements have been prepared on a going concern basis;

e) adequate Internal Financial Controls have been laid down and such controls are adequate and operating effectively; and

f) proper systems have been devised to ensure compliance with the provisions of all applicable laws, and such systems are adequate and operating effectively.

16. **Board Composition:**

The Board of Directors of the Company possesses an appropriate mix of Executive and Non-Executive Directors, including Independent Directors, with diverse qualifications, professional expertise and rich experience across various fields of business, finance, governance and management. The composition of the Board is in conformity with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable to the Company.

As on the date of this Report, the Board comprises one Managing Director, two Executive Directors and three Non-Executive Independent Directors, including Woman Independent Director.

The details are as follows:

SR. NO.	NAME	DIN NO.	DESIGNATION
1.	Mr. Amey Saxena	02194001	Managing Director
2.	Mr. Ratul Lahiri	02197443	Executive Director
3.	Mr. Vivek Kumar	02193081	Director and CFO
4.	Mr. Peshwa Acharya	06558712	Independent Director
5.	Dr. Anupama Vaidya (hc)	02713517	Independent Director
6.	Ms. Jayalakshmi Jairam	00642085	Independent Director

17. **Board of Directors:**

A) **Changes in Directors and Key Managerial Personnel:**

During the financial year under review and upto the date of this Report, following changes have occurred in the Constitution/ Composition of the Board of Directors and Key Managerial Personnel;

- Mr. Arun Ramamurthy (DIN: 02928402) resigned as Non- Executive Independent Director of the Company due to personal reasons w.e.f 25th November, 2025.
- Ms. Jayalakshmi Jairam (DIN: 00642085) was appointed as an Additional Director of the Company w.e.f 01st March, 2026 and seeks appointment as Non- Executive Independent Director at the forthcoming 18th Annual General Meeting.
- Mr. Ratul Lahiri (DIN: 02197443), Director of the Company, retired by rotation at the 17th Annual General Meeting held on 26th July, 2025 and being eligible offered himself for reappointment and was reappointed.
- Mr. Amey Saxena (DIN: 02194001), Director of the Company, who retire by rotation at the forthcoming 18th Annual General Meeting and being eligible seeks for re- appointment.
- Mr. Amey Saxena (DIN: 02194001), Managing Director of the Company, whose term will expire on 31st July, 2026, seeks re-appointment as a Managing Director of the Company for further period of 5 years starting from 1st August, 2026 to 31st July, 2031.
- Mr. Ratul Lahiri (DIN: 02197443), Executive Director of the Company, whose term will expire on 31st July, 2026, seeks re-appointment as a Executive Director of the Company for further period of 5 years starting from 1st August, 2026 to 31st July, 2031.
- CS Monika Nathani resigned from the position of Company Secretary and Compliance Officer of the Company with effect from 25th May, 2026.
- CS Rita Gupta as the Company Secretary and Compliance Officer of the Company with effect from 01st June, 2026.

B) <u>Declaration of Independence</u>

The Independent Directors have submitted to the Company, declarations to the effect that they meet the criteria of Independence as specified/provided in Section 149 of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Schedule IV to the Companies Act, 2013, a separate meeting of the Independent Directors was held during the Financial Year under review, without the attendance of the Non-Independent Directors and members of the Management. The Independent Directors reviewed the performance of the Non-Independent Directors, the Board as a whole and the Chairperson of the Company and assessed the quality, quantity and timeliness of the flow of information between the Management and the Board.

C) **Re-appointment of Independent Directors:** Not Applicable

D) **Opinion of the Board with regard to integrity, expertise and experience of the Independent Director appointed during the year:**

An Independent Director shall be a person of integrity and possess appropriate balance of skills, experience and knowledge in one or more fields of finance, law, management, sales, marketing and operations or any other discipline related to the Company's business. The Company did not have any peculiar relationship or transactions with non-executive directors during the year ended 31st March, 2026.

E) **Formal Annual Evaluation:**

Pursuant to the provisions of the Companies Act, 2013 & Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has evaluated the performance of every Director, Independent Directors, Board and its Committees and Chairperson based on the criteria laid down by the Nomination and Remuneration Committee. A summary of performance evaluation of the Board, its Committees and individual directors was prepared and placed before the Board.

F) **Programme for familiarization of Directors:**

The Company conducts familiarization programme for all the directors at the time of their appointment and also at regular intervals to enlighten the directors regarding their roles, rights and responsibilities in the Company and the nature of the industry in which the Company operates, the business model of the Company etc. The details regarding the familiarization programme conducted during the year are put up on the website of the Company.

G) **Disclosures by Directors:**

The Company has received the requisite disclosures from all the Directors pursuant to the provisions of the Companies Act, 2013, including disclosures of interest in Form MBP-1 under Section 184(1) and declarations in Form DIR-8 under Section 164(2) of the Act. The necessary declarations from the Independent Directors regarding their independence have also been received by the Company.

H) **Disqualifications of Directors:**

The Company has received declarations from all the Directors confirming that none of them is disqualified from being appointed or continuing as a Director in terms of the provisions of Section 164 of the Companies Act, 2013.

18. <u>Meetings of the Board of Directors:</u>

The Board of Directors meets at regular intervals to consider and transact the business of the Company in accordance with the provisions of the Companies Act, 2013 and other applicable laws. The meetings are convened after giving due notice to all the Directors in compliance with the applicable statutory requirements.

The agenda, together with detailed notes and supporting documents, is circulated to all the Directors well in advance of the meetings to facilitate informed deliberations and effective decision-making. The Board provides strategic guidance and oversees the management of the Company's affairs while ensuring adherence to the highest standards of corporate governance.

During the Financial Year under review, four (4) Board Meetings were held. The gap between any two consecutive Board Meetings did not exceed the period prescribed under the Companies Act, 2013 and the rules made thereunder.

Sr. No.	Date of Board Meeting	Directors Attendance	
		No. of Directors eligible to attend	No. of Directors attended
1	29th May, 2025	6	6
2	27th June, 2025	6	6
3	13th October, 2025	6	5
4	07th February, 2026	5	5

The details of the Board Meetings held during the Financial Year are provided below:

The Annual General Meeting of the Company for the Financial Year 2024-25 was held on 26th July, 2025, and one Extraordinary General Meeting was held on 29th November, 2025 during the Financial Year under review.

19. <u>Committees of the Board:</u>

In compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable, and as a part of its commitment to good corporate governance, the Board has constituted the following Committees:

A. Audit Committee

B. Nomination and Remuneration Committee

C. Stakeholders' Relationship Committee

A. Audit Committee:

The Audit Committee is constituted in accordance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable. The terms of reference of the Audit Committee are in line with the requirements prescribed under the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015.

The composition of the Audit Committee during the Financial Year under review was as follows:

Name of the Member	Designation in Committee	Nature of Directorship
Dr. Anupama Vaidya (hc)	Chairperson	Independent Director
Mr. Peshwa Acharya	Member	Independent Director
Mr. Amey Saxena	Member	Managing Director
Mr. Arun Ramamurthy	Member	Independent Director
Ms. Jayalakshmi Jairam	Member	Independent Director

Changes in the Audit Committee during the Financial Year

- ❖ Mr. Arun Ramamurthy ceased to be a Member of the Audit Committee with effect from 25th November, 2025, consequent upon his resignation as an Independent Director.
- ❖ Ms. Jayalakshmi Jairam was inducted as a Member of the Audit Committee with effect from 01st March, 2026.

During the Financial Year ended 31st March, 2026, three (3) meetings of the Audit Committee were held. The attendance of the members at the meetings is as under:

Sr. No.	Date of Audit Committee Meeting	Members Attendance	
		No. of Members eligible to attend	No. of Members attended
1	29th May, 2025	4	4
2	27th June, 2025	4	4
3	13th October, 2025	4	4

B. Nomination and Remuneration Committee:

The Nomination and Remuneration Committee ("NRC") is constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable. The Committee is entrusted with the responsibility of formulating the criteria for appointment, remuneration and evaluation of Directors, Key Managerial Personnel and Senior Management Personnel.

The composition of the Committee during the Financial Year under review was as follows:

Name of the Member	Designation in Committee	Nature of Directorship
Mr. Peshwa Acharya	Chairperson	Independent Director
Dr. Anupama Vaidya (hc)	Member	Independent Director
Mr. Ratul Lahiri	Member	Executive Director
Mr. Arun Ramamurthy	Member	Independent Director
Ms. Jayalakshmi Jairam	Member	Independent Director

Changes in the Nomination and Remuneration Committee during the Financial Year

- Mr. Arun Ramamurthy ceased to be a Member of the Committee with effect from 25th November, 2025.
- Ms. Jayalakshmi Jairam was inducted as a Member of the Committee with effect from 01st March, 2026.

During the Financial Year ended March 31, 2026, two (2) meetings of the Nomination and Remuneration Committee were held. The attendance of the members is as under:

Sr. No	Date of Nomination & Remuneration Committee Meeting	Members Attendance	
		No. of Members eligible to attend	No. of Members attended
1	13th October, 2025	4	4
2	07th February, 2026	3	3

C. Stakeholders Relationship Committee:

The Stakeholders' Relationship Committee is constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable. The Committee oversees and monitors the redressal of grievances of shareholders and other security holders and ensures prompt and effective investor service.

The composition of the Committee during the Financial Year under review was as follows:

Name of the Member	Designation in Committee	Nature of Directorship
Ms. Jayalakshmi Jairam	Chairperson	Independent Director
Dr. Anupama Vaidya (hc)	Member	Independent Director
Mr. Peshwa Acharya	Member	Independent Director
Mr. Ratul Lahiri	Member	Executive Director
Mr. Arun Ramamurthy	Member	Independent Director

Changes in the Stakeholders' Relationship Committee during the Financial Year

- Mr. Arun Ramamurthy ceased to be a Member of the Committee with effect from 25th November, 2025.

- Ms. Jayalakshmi Jairam was inducted as a Member of the Committee with effect from 01st March, 2026.

During the Financial Year ended 31st March, 2026, two (2) meetings of the Stakeholders' Relationship Committee were held. The attendance of the members is as under:

Sr. No	Date of Stakeholders Relationship Committee Meeting	Members Attendance	
		No. of Members eligible to attend	No. of Members attended
1	29th May, 2025	4	4
2	13th October, 2025	4	4

20. Nomination and Remuneration Policy:

The Company has in place a Nomination and Remuneration Policy in accordance with the provisions of Section 178 of the Companies Act, 2013, which lays down the criteria for appointment, qualifications, positive attributes, independence of Directors and the remuneration of Directors, Key Managerial Personnel and Senior Management Personnel.

During the Financial Year under review, the Nomination and Remuneration Committee reviewed the performance of the Directors, Key Managerial Personnel and Senior Management Personnel and made appropriate recommendations to the Board.

21. Auditors

A) Statutory Auditors and Audit Report:

M/s. Bilimoria Mehta & Co., Chartered Accountants (Firm Registration No. 101490W), continue as the Statutory Auditors of the Company, having been appointed by the Members for a term of five consecutive years from the conclusion of the 16th Annual General Meeting until the conclusion of the 21st Annual General Meeting.

The Statutory Auditors' Report on the Financial Statements for the Financial Year ended 31st March, 2026 does not contain any qualification, reservation, adverse remark or disclaimer. The observations made by the Statutory Auditors, read together with the relevant notes forming part of the Financial Statements, are self-explanatory and therefore do not call for any further comments by the Board under Section 134(3)(f) of the Companies Act, 2013.

B) Reporting of Fraud by Auditors:

During the financial year under review, the Statutory Auditors have not reported any instance of fraud under Section 143(12) of the Companies, Act, 2013.

C) Cost Audit:

The provisions relating to maintenance of cost records and conduct of cost audit as prescribed under Section 148 of the Companies Act, 2013 are not applicable to the Company.

D) Secretarial Audit:

The Board had appointed M/s. DSM & Associates, Company Secretaries, to carry out Secretarial Audit of the Company under the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for the Financial Year 2025-26. The Report of the Secretarial Auditors for Financial Year 2025-26 is annexed to this report.

The Secretarial Audit Report for the financial year 2025-26 forms part of this Annual Report as Annexure "A". The Report does not contain any qualification, reservation, adverse remark or disclaimer requiring any explanation by the Board.

E) **Internal Auditor:**

Pursuant to the provisions of Section 138 of the Companies Act, 2013, M/s. SSNM & Associates, Chartered Accountants, continue as the Internal Auditors of the Company for the Financial Year under review. The Internal Auditors periodically review the adequacy and effectiveness of the internal control systems and their observations are reviewed by the Audit Committee.

22. Internal Controls Systems and their Adequacy:

The Company has established adequate internal financial controls commensurate with the size, scale and nature of its operations. These controls are designed to ensure the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, reliability of financial reporting and compliance with applicable laws and regulations.

The Internal Auditors periodically review the effectiveness of the internal control systems and their observations are reviewed by the Audit Committee.

23. Secretarial Standards:

The Company has complied with the applicable provisions of Secretarial Standard-1 on Meetings of the Board of Directors and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

24. Management Discussion and Analysis Report:

In terms of Regulation 34 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with Schedule V of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, Management Disclosure and Analysis Report forms part this Report.

25. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo:

The particulars relating to Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo, as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, are provided below:

Particulars	FY 2025-26	FY 2024-25
Conservation of Energy, Technology, Absorption	NIL	NIL
Foreign Exchange Earnings	NIL	NIL
Foreign Exchange Expenditure	NIL	NIL

26. Related Party Transactions:

All Related Party Transactions entered into during the financial year under review were in the ordinary course of business and on an arm's length basis. The particulars of contracts or arrangements with Related Parties as prescribed under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, are set out in Form AOC -2.

Form 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)

Sr. No.	Particulars	Details
1.	Details of Contracts or arrangements or transactions not at arm's length basis	NIL
2.	Details of material contracts or arrangements or transactions at arm's length basis	As follows

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangement/ transactions	Duration of the contracts / arrangements/ transactions	Terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
PlatinumOne Learning Solutions Pvt. Ltd.	Rent Income and Accounting Charges	On-going	--	Omnibus Approval was provided by Audit Committee and Board on 29th May, 2025	Rs. 1,32,000/-
Platinumone Insurance Broking Pvt Ltd	Rent Income and Accounting Charges	On-going	--		Rs. 1,32,000/-
Purple Ribbon Healthcare Services Private Limited	Rent Income and Accounting Charges	On-going	--		Rs. 66,000/-
Shilpa Saxena	Remuneration	On-going	---		Rs.41,09,000/-

27. <u>Particulars of Loans, Guarantees and Investments:</u>

The particulars of loans, guarantees and investments covered under the provisions of Section 186 of the Companies Act, 2013 are disclosed in the Notes forming part of the Financial Statements. During the Financial Year under review, the Company did not grant any loan, provide any guarantee or make any investment under Section 186 of the Companies Act, 2013.

28. <u>Disclosure under Section 197(12) of the Companies Act, 2013:</u>

The disclosures required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are set out below:

1. The percentage increase/(decrease) in the remuneration of each Director, Chief Financial Officer and Company Secretary, the ratio of the remuneration of each Director to the median remuneration of the employees of the Company and other prescribed particulars are as under:

Name	% Increase / (Decrease) in the remuneration	Ratio of the remuneration of each Director / to median remuneration of the employees
Executive Directors		
Amey Saxena Managing Director	15%	8.5:1
Ratul Lahiri Executive Director	15%	5.25 : 1
Key Managerial Personnel		
Vivek Kumar Director and CFO	15%	5.25 : 1
Monika Nathani Ex-Company Secretary and Compliance Officer	NA	1.29 : 1

2. The percentage increase in the median remuneration of employees during the Financial Year was 7.80%.
3. The number of permanent employees on the rolls of the Company as on 31st March, 2026 was 568.
4. The average increase in the remuneration of employees, other than the managerial personnel, was in line with the Company's remuneration policy, business performance and industry practices. Being engaged in the Business Process Outsourcing (BPO) industry, the Company experiences relatively higher employee attrition at the frontline level, which has an impact on the median remuneration of employees. There were no exceptional circumstances warranting any increase in the remuneration of the managerial personnel during the Financial Year.
5. It is hereby affirmed that the remuneration paid to the Directors, Key Managerial Personnel and other employees is in accordance with the Remuneration Policy of the Company.

29. Particulars of Employees:

The disclosures relating to remuneration as required under Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms part of this Report.

The statement containing the names and other particulars of the top ten employees in terms of remuneration drawn during the Financial Year 2025-26 is set out below:

Sr. No	Employee Name	Designation
1.	Shilpa Amey Saxena	CSO
2.	Amit Amritlal Bafna	COO
3.	Viraj Vaman Shirke	AVP - Operations
4.	Vipin Triveni Giri	CISO & Sr. Manager – IT
5.	Vinay Madhukar Nakhawa	Sr. Manager - Operations
6.	Prem Narayan Bhatt	Sr. Manager – Operations
7.	Tejas Hemant Khamkar	Manager - Operations
8.	Santhosh Kumar	Manager – Operations
9.	Dinesh Anand Halmani	Manager – IT
10.	Prashant Kalmukale	Asst. Manager – Operations

The Company further confirms that no employee was in receipt of remuneration in excess of the limits prescribed under Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

30. Significant and Material Orders:

During the Financial Year under review, no significant or material orders were passed by any regulator, court or tribunal which could impact the going concern status of the Company or materially affect its future operations.

31. Risk Management:

The Company recognises that effective risk management is an integral part of good corporate governance and business sustainability. The Management continuously identifies, evaluates and monitors significant business risks and implements appropriate mitigation measures.

Considering the nature and scale of operations, the Company has implemented various internal processes and quality management systems, including internationally recognised ISO standards, to effectively manage operational, financial, regulatory and strategic risks. The Company continues to strengthen its risk management framework in line with its business requirements.

32. Corporate Social Responsibility (CSR):

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company during the Financial Year under review. Accordingly, the Company was not required to constitute a Corporate Social Responsibility Committee or formulate a Corporate Social Responsibility Policy.

33. Vigil Mechanism/Whistle Blower Policy:

The Company has established a Vigil Mechanism and adopted a Whistle Blower Policy in accordance with the provisions of the Companies Act, 2013, enabling Directors and employees to report genuine concerns relating to unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct.

The Vigil Mechanism provides for adequate safeguards against victimisation of persons who use such mechanism and ensures direct access to the Chairperson of the Audit Committee in appropriate cases. During the Financial Year under review, no person was denied access to the Chairperson of the Audit Committee and no whistle blower complaints were received.

The Whistle Blower Policy is available on the website of the Company.

34. Prevention of Sexual Harassment at Workplace:

The Company is committed to providing a safe, secure and respectful work environment for all employees and has adopted a Policy on Prevention of Sexual Harassment in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act").

An Internal Committee has been constituted in accordance with the provisions of the POSH Act to address complaints relating to sexual harassment at the workplace. Regular awareness and sensitisation programmes are conducted to promote a healthy and inclusive work environment.

During the Financial Year under review:

Number of complaints received: 4

Number of complaints disposed of: 4

Number of complaints pending as on 31st March, 2026: Nil

35. SEBI Complaints Redress System (SCORES):

The Company is registered on the SEBI Complaints Redress System (SCORES), an online platform established by the Securities and Exchange Board of India for facilitating the redressal of investor grievances.

The Company is committed to ensuring prompt and effective resolution of investor grievances in compliance with the applicable regulatory requirements. During the Financial Year under review, no investor grievance was received through the SCORES platform and consequently, no complaint remained pending as on 31st March, 2026.

36. Investor Grievances:

Details of Investor Grievances during the financial year ended 31st March, 2026 is as follows:

Sr. No.	Nature of Complaint	Nature of Complaint	Complaints solved	Complaints pending
1.	Non-receipt of shares certificate after transfer etc.	Nil	Nil	Nil
2.	Non-receipt of dividend warrants	Nil	Nil	Nil
3.	Query regarding demat credit	Nil	Nil	Nil
4.	Others	Nil	Nil	Nil
	Total	Nil	Nil	Nil

37. Acknowledgments:

Your Directors place on record their sincere appreciation for the continued dedication, commitment and valuable contribution made by the employees at all levels towards the growth and success of the Company.

The Board also expresses its heartfelt gratitude to the Company's Clients, Company’s shareholders, bankers, business associates, vendors, consultants, regulatory authorities and all other stakeholders for their continued trust, confidence, cooperation and unwavering support. The Directors look forward to their continued encouragement and partnership in the years ahead.

For and on behalf of the Board of
PlatinumOne Business Services Limited

Sd/-
Amey Saxena
Managing Director
DIN No. 02194001

sd/-
Ratul Lahiri
Executive Director
DIN No. 02197443

Date: 13th July, 2026
Place: Thane

MANAGEMENT DISCUSSION & ANALYSIS REPORT

The Management Discussion and Analysis Report provides shareholders with an overview of the Company's business environment, operating performance, strategic direction, opportunities, risks and future outlook. It should be read in conjunction with the Financial Statements and Notes forming part of this Annual Report.

Business Overview:

PlatinumOne Business Services Limited is an AI-enabled Revenue Growth Partner that combines Artificial Intelligence with Business Process Management (BPM) services to help enterprises acquire, engage and retain customers.

The Company has built strong domain expertise in customer acquisition, particularly for the Real Estate and Insurance sectors, while continuing to provide Customer Service, Customer Experience and Channel Management solutions across BFSI, Consumer Brands and other industries.

FY2025-26 marked an important strategic milestone with the commencement of commercial deployments of the Company's proprietary Voice AI Suite. The Company's strategy is centred on an integrated AI + Human delivery model, combining conversational AI with trained customer engagement professionals to deliver superior business outcomes for clients.

Industry Overview and Outlook:

Artificial Intelligence is reshaping the global BPM industry by enabling enterprises to automate customer interactions, improve customer experience and enhance operational efficiency. While routine and structured processes such as customer service, technical support and collections are expected to witness increasing automation, customer acquisition remains significantly more complex.

Unlike service-oriented interactions, customer acquisition requires understanding customer intent, building trust, handling objections, explaining products and influencing purchase decisions. These conversations demand higher levels of contextual understanding, empathy and commercial judgement, making them among the most sophisticated applications of Conversational AI.

PlatinumOne's long-standing expertise in customer acquisition, particularly in the Real Estate and Insurance sectors, positions the Company favourably to benefit from this structural shift. The Company believes the future of the industry lies in an integrated AI + Human operating model where technology augments human capability rather than replacing it.

Operational Infrastructure:

The Company operates delivery centres in Thane, Pune and Kolkata supported by a workforce of over [500+] professionals.

PlatinumOne continues to strengthen its technology platform through investments in:

- Proprietary Voice AI solutions
- AI-assisted Quality Monitoring and Call Audit
- CRM integrations including Salesforce
- Advanced Dialing and workflow automation
- Proprietary HRIS, Recruitment and Knowledge Management applications

The Company continues to maintain a strong focus on information security, operational resilience and process excellence to meet the evolving requirements of enterprise customers.

Key Business Developments during FY2025-26

During the year, the Company achieved several important milestones:

- Commenced commercial deployment of its proprietary Voice AI Suite.
- Expanded AI-led customer engagement capabilities for Real Estate and Insurance clients.
- Continued investments in technology, digital marketing and sales capabilities.
- Revamped the Company's corporate website to better reflect its positioning as an AI-enabled Revenue Growth Partner.
- Strengthened its product roadmap with development of Video AI solutions, including the Video Avatar Interviewer and Video Avatar Role Play platforms scheduled for launch in FY2026-27.

Financial and Operational Performance

Revenue from Operations increased to ₹**31.97 crore** during FY2025-26.

The Company's operating performance improved significantly, with Operating Profit increasing from ₹**2.78 crore** in FY2024-25 to ₹**4.62 crore**, representing an Operating Margin of **14.45%**. The improvement reflects stronger execution, improved operational efficiencies and an increasing contribution from higher-value service offerings.

The Company also reported **Other Income of ₹2.51 crore**, primarily arising from the sale of property. As this represents a one-time, non-operating gain, it should be viewed separately from the Company's underlying operating performance.

The Company continued to focus on disciplined working capital management while investing in AI products, technology infrastructure and business development capabilities to support future growth.

Business Strategy and Outlook

The Company's strategic priorities remain focused on:

- Strengthening leadership in customer acquisition solutions for the Real Estate sector.
- Expanding its presence within the Insurance sector.
- Scaling commercial adoption of the Voice AI Suite.
- Launching Video AI products for enterprise hiring and training.
- Increasing market reach through enhanced digital marketing, a strengthened sales organization and strategic partnerships.
- Moving further up the value chain by delivering integrated AI + Human revenue growth solutions.

The Company believes these initiatives will enhance competitive positioning and support sustainable long-term growth.

Human Capital

People remain the Company's most valuable asset. PlatinumOne continues to invest in recruitment, capability building, leadership development and technology-enabled learning to ensure employees are equipped with evolving customer engagement and AI-assisted operating skills.

The Company remains committed to providing a safe, diverse and inclusive workplace supported by robust employee welfare initiatives and strict adherence to its POSH policy.

Governance

The Company remains committed to the highest standards of corporate governance, transparency and ethical business conduct.

Its governance framework is supported by an experienced Board of Directors, Board Committees, the Management Committee (ManCom) and Executive Committee (ExCom), together with clearly defined operating policies and periodic management reviews.

Risks and Concerns

The Company operates in a dynamic business environment and is exposed to risks including customer concentration, market competition, technology disruption, cyber security, regulatory changes, talent acquisition and retention, inflationary pressures and broader macroeconomic conditions.

While Artificial Intelligence is transforming the BPM industry, the Company believes its integrated AI + Human delivery model, sector specialization and continued investment in proprietary technology position it well to address evolving customer requirements.

The Company continues to strengthen its enterprise risk management framework through proactive identification, assessment and mitigation of business risks.

Internal Control Systems and Their Adequacy

The Company has established adequate internal financial controls and internal control systems commensurate with the size and complexity of its operations. These systems are designed to safeguard assets, ensure reliable financial reporting, improve operational efficiency and ensure compliance with applicable laws and internal policies.

The Internal Auditor periodically evaluates the effectiveness of internal controls and reports its findings to the Audit Committee. The Audit Committee also reviews the reports of the Statutory Auditors and Internal Auditors to ensure continuous strengthening of the Company's governance and control environment.

Accounting Standards

The financial statements have been prepared in accordance with the applicable Indian Accounting Standards, the Companies Act, 2013 and other statutory requirements. During the year, the Company has not adopted any accounting treatment different from that prescribed under the applicable accounting standards.

"ANNEXURE A"

SECRETARIAL AUDIT REPORT

For the Financial Year ended 31st March, 2026

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

To
The Members of
PlatinumOne Business Services Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **PlatinumOne Business Services Limited** (CIN: L67190MH2008PLC185240) (hereinafter called "The Company"). We have conducted Secretarial Audit in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the 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, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extend, in the manner and subject to the reporting made hereinafter:

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

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

(ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under

(iii) The Depositories Act, 1996 and the regulations and bye laws framed there under

(iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Director Investment and External Commercial Borrowings;

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

  a) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

  b) SEBI (Prohibition of Insider Trading) Regulations, 2015;

  c) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009;

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

(vi) Other specifically applicable laws to the Company during the period under review;

  (i) Income Tax Act, 1961;

  (ii) Goods and Service Tax;

  (iii) Indian Contract Act, 1872;

  (iv) Information Technology Act, 2000;

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India;

(ii) The Listing Agreement entered into by the Company with The Bombay Stock Exchange or Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015

Based on the aforesaid information provided by the Company, we report that during the financial year under report, the Company has complied with the provisions of the above mentioned Act/s, Rules, Regulations, Guidelines, Standards, etc. mentioned above to the extent applicable.

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. The changes in the composition of the Board of Directors that took place during the period under review, if any, were carried out in compliance with the provisions of the Act.

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

As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.

We further report that, based on the information provided and the representation made by the Company, in our opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines and there were no other specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

We further report that during the audit period:

❖ Mr. Arun Ramamurthy (DIN: 02928402) resigned as Non- Executive Independent Director of the Company due to personal reasons w.e.f. 25th November, 2025.

❖ Ms. Jayalakshmi Jairam (DIN: 00642085) was appointed as Additional Director of the Company w.e.f. 1st March, 2026 and seeks re-appointment Non- Executive Independent Director at the forthcoming 18th Annual General Meeting.

❖ Mr. Ratul Lahiri (DIN: 02197443), Director of the Company, retired by rotation at the 17th Annual General Meeting held on 26th July, 2025 and being eligible offered himself for reappointment and was reappointed

and there were no other specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

For DSM & Associates,

Company Secretaries
UCN No.P2015MH038100
Peer Review No.2229/2023

Sd/-
CS Sanam Umbargikar
Partner
M.No.11777
CP No.9394
UDIN:F011777H000816451

Date: 13th July, 2026
Place: Mumbai

To
The Board of Directors
PlatinumOne Business Services Limited

Dear Sirs,

Subject: Secretarial Audit Report for financial year ended 31st March, 2026.

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

1. Maintenance of Secretarial Records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these Secretarial Records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was done on test check basis to ensure that correct facts are reflected in Secretarial Records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness appropriateness of financial records and books of accounts of the Company.
4. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards etc. is the responsibility of the management. Our examination was limited to the verification of procedures on test check basis.
5. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For DSM & Associates,
Company Secretaries
UCN No. P2015MH038100
Peer Review No.2229/2023

Sd/-
CS Sanam Umbargikar
Partner
M.No.11777
CP No.9394
UDIN: F011777H000816451

Date: 13th July, 2026
Place: Mumbai

CHIEF FINANCIAL OFFICER CERTIFICATION

To
The Board of Directors
PlatinumOne Business Services Limited
Office A2 & A3, 7 Floor,
Ashar IT Park, Road No.16Z,
Wagle Industrial Estate,
Thane – 400 604

Sub.: Certificate in accordance with Regulation 33(2) (a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

We, undersigned certify that the Audited Financial Results for the year ended 31st March, 2026 prepared in accordance with Clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading and we further certify that.

- We have reviewed Financial statements and the cash flow statement for the quarter and year ended 31st March, 2026 and that to the best of their knowledge and belief:
  - these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
  - There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violation of the listed entity's code of conduct.
- There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violation of the listed entity's code of conduct.
- We accept responsibility for establishing and maintaining internal controls for Financial reporting and that we have evaluated the effectiveness of internal control systems of the listed entity pertaining to Financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- We have indicated to the Auditors and the Audit Committee:
  - significant changes in internal control over Financial reporting during the year;
  - significant changes in accounting policies during the year and that the same have been disclosed in the notes to the Financial statements; and
  - Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over Financial reporting.

For and on behalf of the Board of
PlatinumOne Business Services Limited

Sd/-
Vivek Kumar
Chief Financial Officer

Date: 13th July, 2026
Place: Thane

INDEPENDENT AUDITOR'S REPORT

To the Members of PLATINUMONE BUSINESS SERVICES LIMITED
(Formerly Platinumone Business Services Private Limited).

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **PLATINUMONE BUSINESS SERVICES LIMITED (Formerly Platinumone Business Services Private Limited**) ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss and the 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 Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("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 March 31, 2026, and its profit, cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made 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.

Key Audit Matters

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

The Key audit Matter	How the matter was addressed in our Audit
Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances as per AS 9 "Revenue Recognition" ('AS 9') The application of AS 9 involves certain key judgements relating to identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognized over a period. Additionally, AS 9 contains disclosures which involves collation of information in respect of disaggregated revenue and periods	Our audit process included to identify the impact of adoption of AS 9. Our audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows: • Evaluated the design of internal controls relating to implementation of AS 9. • Selected a sample of continuing and new contracts, and tested the operating effectiveness of the internal control, relating to identification of the distinct performance obligations and determination of transaction price. We carried out a combination of procedures involving enquiry and observation, performance and inspection of evidence in respect of operation of these controls. • Tested the relevant information technology systems' access and change management controls relating to contracts and related information used in recording and disclosing revenue in accordance with AS 9.

over which the remaining performance obligations will be satisfied subsequent to the balance sheet date.	• Selected a sample of continuing and new contracts and performed the following procedures: o Read, analyzed and identified the distinct performance obligations in these contracts. o Compared these performance obligations with that identified and recorded by the Company. o Considered the terms of the contracts to determine the transaction price including any variable consideration to verify the transaction price used to compute revenue and to test the basis of estimation o Samples in respect of revenue recorded for time and material contracts were tested using a combination customer acceptances, subsequent invoicing and historical trend of collections and disputes. Performed analytical procedures for reasonableness of revenues disclosed.

Information other than the Financial Statements and Auditors' Report thereon

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

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. Reporting under this section is not applicable as no other information is obtained at the date of this auditor's report.

Management's Responsibility for the Financial Statements

The accompanying standalone financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current 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

I. As required by Section 143(3) of the Act, based on our audit we report that:

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

(b) In our opinion, 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 and the Statement of Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act.

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

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

(g) 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 year is in accordance with the provisions of section 197 of the Act.

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

i. The Company does not have any pending litigations which would impact its financial position in it's 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 amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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 person(s) or entity(ies), 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 by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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 by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries and

(c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The amount of dividend is in accordance with Section 123 of the act

a) The final dividend proposed in the previous year, declared and paid by the Company during the year and interim dividend declared and paid during the year is in compliance with section 123 of the Companies Act, 2013, as applicable.

b) As stated in Note 29 to the financial statements, the Board of Directors of the Company have proposed the final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. Such dividend proposed is in accordance with section 123 of the Act, to the extent it applies to payment of dividend.

vi. With respect to the matter to be included in the Auditors' Report under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

III. As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government in terms of sub-section 11 of Section 143 of the Act, we give in the "Annexure B" of this report a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable. As Company does not have any subsidiary, joint venture or associate enterprise, consolidated financial statements is not prepared. Hence Paragraph 3(xxi) of Companies (Auditor's Report) Order (CARO) is not applicable

For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W

CA Prakash Mehta
Partner
M. No. 030382
Mumbai, June 27, 2026
UDIN: 26030382RASVQA4605

ANNEXURE A to Independent Auditors' Report on the Standalone Financial Statement of PLATINUMONE BUSINESS SERVICES LIMITED (Formerly Platinumone Business Services Private Limited), Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Act, referred to in paragraph I(f) under "Report on Other Legal and Regulatory requirement" section of our report of even date.

We have audited the internal financial controls over financial reporting of **PLATINUMONE BUSINESS SERVICES LIMITED (Formerly Platinumone Business Services Private Limited)** ("the Company") as of 31st March, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls with reference to Financial Statements 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 ('ICAI').

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 with reference to standalone 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 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 Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W

CA Prakash Mehta
Partner
M. No. 030382
Mumbai, June 27, 2026
UDIN: 26030382RASVQA4605

Annexure B to the Independent Auditors' Report on Financial Statements of PLATINUMONE BUSINESS SERVICES LIMITED (Formerly Platinumone Business Services Private Limited) as on 31st March 2026, referred to in paragraph IV under "Report on Other Legal and Regulatory requirement" section of our report of even date, we report the following:

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

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

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

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties, as disclosed in Note 11 on Investment Property to the financial statements, are held in the name of the Company.

(d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder

(ii) (a) The Company does not have any inventories. Accordingly, Clause 3 (ii) (a) of the Order is not applicable to the Company.

(b) The Company has not been sanctioned working capital limits by banks or financial institutions on the basis of security of current assets at any point of time during the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) According to the information and explanation given to us and according to the records of the Company as examined by us, the company has not made investment in, provided guarantee or security or granted loans or advances in nature of loans to any other entity. Accordingly, Clauses 3(iii)(a) to 3(iii)(f) are not applicable to the Company.

(iv) In our opinion and according to the explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, 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 are no amounts which are deemed to be deposits. Accordingly, Clause 3 (v) of the Order is not applicable to the Company.

(vi) The Maintenance of cost records has not been specified by the Central Government under section 148 (1) of the Act for the business activities carried out by the Company. Therefore, Para 3 (vi) of the Order is not applicable to the Company.

(vii) In respect of statutory dues:

(a) According to the information and explanation given to us and according to the records of the Company as examined by us, undisputed statutory dues including provident fund, employees' state insurance, income tax, custom duty, cess, goods and services tax and other material statutory dues have been generally regularly deposited during the year with the appropriate authorities. There are no undisputed amounts payable which were outstanding as at March 31, 2026 for a period of more than six months from the date on which they become payable.

(b) According to the information and explanation given to us and based on the records of the Company examined by us, there are no disputed dues which have not been deposited as on March 31, 2026. except the following

Name of the Statute	Nature of Dues/ Period to which the amount relates	Amount (INR in Lakhs)	Forum where dispute is pending
Income Tax Act,1961	Income Tax for Assessment Year 2020-2021	16.58	Commissioner of Income Tax (Appeals)

(viii) According to the information and explanation given to us and based on the records of the Company examined by us, there are no transactions to be recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) According to the information and explanation given to us and based on the records of the Company examined by us, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.

(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 declared a willful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us, money raised by way of term loans were applied for the purposes for which these were obtained.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been utilized for long term purposes.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Companies Act, 2013) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) is not applicable

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Companies Act, 2013) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) of the Order is not applicable

(x) (a) According to the information and explanation given to us and based on the records of the Company examined by us, during the year Company has not raised money by way of initial public offering. Accordingly, Clause 3 (x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanation given to us and based on the records of the Company examined by us, during the year Company has not raised any money by way of preferential allotment or private placement of shares or convertible debentures. Accordingly, Clause 3 (x)(b) of the Order is not applicable to the Company.

(xi) (a) Based on examination of the books and records of the Company 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 course of the audit

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

(c) As represented to us by the management and as per the records maintained by the company, there are no whistle blower complaints received by the Company during the year.

(xii) In our opinion and according to information and explanations given to us, Company is not a Nidhi Company. Accordingly, Clauses 3 (xii) (a) to(xii)(c) of the Order are not applicable to the Company

(xiii) According to the information and explanation given to us and based on our verification of the records of the Company and on the basis of review and approval by the Board and Audit Committee, the transactions with related parties are in compliance with Section 177 and 188 of the Act where applicable and the details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) According to the information and explanation given to us and based on our verification of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xvi) (a) According to the information and explanation given to us the company is not required to be registered under section 45-IA of Reserve Bank of India Act, 1934. Accordingly, Clause 3 (xvi) (a) of the Order is not applicable to the Company

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) According to the information and explanation given to us and based on our verification of the records of the Company, Company has not incurred cash losses in the financial year and immediately preceding financial year

(xviii) According to the information and explanation given to us and based on our verification of the records of the Company, there is no resignation of the statutory auditor during the year. Accordingly, clause 3(xviii) of the Order is not applicable

(xix) In our opinion and According to the information and explanation given to us and based on the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

(xx) According to the information and explanation given to us and based on our verification of the records of the Company, Section 135 of the Companies Act 2013 is not applicable to the company. Accordingly, clauses3(xx)(a) and (b) of the order are not applicable to the company.

For **Bilimoria Mehta & Co**
Chartered Accountants
FRN: 101490W

CA Prakash Mehta
Partner
M. No. 030382
Mumbai, June 27, 2026
UDIN: 26030382RASVQA4605

BALANCE SHEET AS AT 31st March' 2026

Rs. In Lakhs)

PARTICULARS	Notes	Audited 31st March, 2026	Audited 31st March, 2025
EQUITY & LIABILITIES			
Shareholder's Funds			
Share Capital	2	158.24	158.24
Reserves and Surplus	3	1,790.82	1,495.63
		1,949.06	**1,653.87**
Non Current Liabilities			
Long-term borrowings	4	40.06	103.53
Long-term Provisions	5	61.67	48.86
		101.73	**152.39**
Current Liabilities			
Short-term borrowings	6	33.34	257.82
Trade payables	7		
a) Total Outstanding dues of micro enterprises and Small enterprises		14.11	17.57
b) Total Outstanding dues of creditors other than micro enterprises and small enterprises		46.04	87.75
Other current liabilities	8	252.40	211.56
Short-term Provisions	9	8.96	5.48
		354.85	**580.18**
TOTAL		**2,405.64**	**2,386.44**
ASSETS			
Non-current assets			
Property, plant & Equipment and Intangible Assets			
Property, plant & Equipment	10a	676.29	830.89
Intangible Assets	10b	8.97	0.11
Non-current Investments	11	94.83	371.79
Deffered Tax Asset (Net)	12	40.04	8.09
Long-term loans and advances	13	292.66	223.23
Other Non-Current Assets	14	70.29	73.57
		1,183.09	**1,507.68**
Current Assets			
Trade receivables	15	783.60	641.64
Cash and cash equivalents	16	376.68	152.85
Short-term loans and advances	17	7.11	9.98
Other Current Assets	18	55.16	74.30
		1,222.55	**878.76**
TOTAL		**2,405.64**	**2,386.44**
Significant Accounting Policies	1		
Notes on Financial Statements	2 to 33		

As per our Report of even date
For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W

CA Prakash Mehta
Partner
Membership No. 030382

Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Amey Saxena
Managing Director
DIN : 02914001

Ratul Lahiri
Executive Director
DIN : 02197443

Vivek Kumar
CFO

DIN : 02193081
Place : Mumbai
Date : 27th May, 2026

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

(Rs. In Lakhs Except EPS)

PARTICULARS	Notes	Audited for year ended 31 March, 2026	Audited for year ended 31 March, 2025
INCOME			
Revenue from operations	19	3,196.58	3,042.70
Other Income	20	250.84	52.89
Total Income		**3,447.42**	**3,095.59**
EXPENSES			
Employee Benefits Expense	21	1,905.49	1,878.95
Finance Cost	22	35.94	22.91
Depreciation and Amortization Expense	10 &11	218.12	90.38
Other expenses	23	829.34	886.41
Total Expenses		**2,988.88**	**2,878.65**
Profit before tax		458.54	216.94
Tax expense:			
Current tax		132.00	55.50
Taxes of ealier Years		-	3.83
Deferred tax		-31.95	2.12
Profit/(Loss) (After tax)		**358.49**	**155.49**
Earnings per equity share:			
Basic / Diluted (annualised)		22.65	9.83
Restated			-
Significant Accounting Policies	1		
Notes on Financial Statements	2 to 33		

As per our Report of even date
For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W

CA Prakash Mehta
Partner
Membership No. 030382

Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Amey Saxena
Managing Director
DIN : 02914001

Ratul Lahiri
Executive Director
DIN : 02197443

Vivek Kumar
CFO
DIN : 02193081
Place : Mumbai
Date : 27th May, 2026

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

(Rs. In Lakhs)

PARTICULARS	31st March' 2026		31st March' 2025	
A: CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax and extraordinary items		458.54		216.94
Adjusted For :				
Depreciation and Amortisation Expense	218.12		90.38	
Sundry Balances Write off	0.28		0.01	
Interest Received on FD	(2.60)		(4.74)	
Bad Debts	2.73		0.21	
Finance costs	35.94		22.91	
Profit/ Loss on sale of Asset	(224.52)		0.03	
Sundry Balance Writen Back	(1.50)	28.45	(0.10)	108.70
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGE		**486.98**		**325.64**
Adjusted For :				
(Increase) /Decrease in other assets	22.42		(52.56)	
Increase/(Decrease) in Trade Payable	(43.67)		68.38	
Increase/(Decrease) in other liabilities	40.84		(1.09)	
Increase/(Decrease) in Long term provision	12.81		(3.05)	
(Increase) /decrease in advances given	2.86		(1.66)	
Increase/(Decrease) in Short term provision	3.49		(8.96)	
(Increase) /Decrease in Trade Receivable	(144.97)	(106.23)	(24.06)	(23.00)
Cash generated from Operations		380.75		302.64
Taxes Paid		201.43		81.41
NET CASH FROM OPERATING ACTIVITY		179.32		221.22
B. CASH FLOW FROM INVESTING ACTIVITY				
Interest Received on FD	2.60		4.74	
Purchase of Fixed Assets	(65.91)		(844.54)	
Sale of Fixed Assets	495.00		0.04	
NET CASH FLOW FROM INVESTING ACTIVITY		431.69		(839.76)
C. CASH FLOW FROM FINANCING ACTIVITY				
Movement in Long Term Borrowing/short term Loan	-		-	
Loan taken during the year	-		463.85	
Re-Payment of Loan	(287.95)		(102.50)	
Interest Paid	(35.94)		(22.91)	
Dividend	(63.30)		-	
Dividend	-		-47.47	
NET CASH FLOW FROM FINANCING ACTIVITY		(387.19)		338.44
NET INCREASE/(DECREASE) OF CASH & CASH EQUIVALENTS		**223.83**		**(280.10)**
Cash and Cash Equivalents as at commencement of the year		**152.85**		**432.95**
Cash and Cash Equivalents at the end of the year		**376.68**		**152.85**

This Cash flow has been Prepared according to indirect Method

As per our Report of even date
For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W

CA Prakash Mehta
Partner
Membership No. 030382

Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Amey Saxena
Managing Director
DIN : 02914001

Ratul Lahiri
Executive Director
DIN : 02197443

Vivek Kumar
CFO
DIN : 02193081
Place : Mumbai
Date : 27th May, 2026

Significant Accounting Policies forming part of accounts

1) **Background**

The company was incorporated on 30/07/2008 with CIN L67190MH2008PLC185240 an object to carry on the business of Business Process Outsourcing (BPO)

2) **Basis of preparation of financial statement**

The financial statement is prepared by Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on an accrual basis. GAAP comprises mandatory accounting principles generally accepted in India, including the mandatory accounting standard specified under section 133 of the act, read with rule 7 of the Companies (Accounts) Rules, 2014 as amended from time to time and companies Act 2013.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

3) **Functional and presentation currency**

The Company's Financial Statements are prepared in Indian Rupees, which is also its functional currency. All the values are rounded off to the nearest Lakhs with two decimals except where otherwise stated.

4) **Current Non-Current Classification**

The company present assets and liabilities in the balance sheet based on current/noncurrent classification.

An asset is treated as current when it is:

A) Expected to be realised or intended to be sold or consumed in normal operating cycle.

B) Held primarily for the purpose of trading.

C) Expected to be realised within twelve months after the reporting period, or

D) Cash and 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:

A) It is expected to be settled in normal operating cycle.

B) It is held primarily for the purpose of trading.

C) It is due to be settled within twelve months after the reporting period, or

D) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

5) **Functional and presentation currency Use of Estimates**

The preparation of financial statements required estimates and assumption to be made to the affect the reported amount of assets and liabilities on the date of financial statement and reported amount of revenue and expenses during reporting period. Difference between the actual results and estimate are recognized in the period in which the results are known/ materialized.

6) **Property, Plant & Equipment**

Tangible Assets

Tangible Assets are stated at acquisition cost, net of accumulated depreciation & accumulated impairment losses.

Subsequent expenditure related to an item of fixed assets are added to its book value only if they increase the future benefit from the existing asset beyond its previously assessed standard of performance.

Items of fixed assets that have been retired from active use and are held for disposal are stated at the lower of their net book value & net realizable value & are shown separately in the financial statement. Any expected loss is recognized immediately in the statement of Profit & loss.

Losses arising from the retirement of & gain or losses arising from disposal of fixed assets which are carried at cost are recognized in Statement of Profit & loss.

Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated Amortization& accumulated impairment losses, if any.

Gain or Losses arising from the retirement or disposal proceeds recognized as Income or expense in Statement of Profit & loss

7) Depreciation& Amortization

Depreciation is provided on Written down Value method (WDV), over the estimated useful life of the assets except in case of Building which is provided on Straight Line Method(SLM) over the estimated useful life of asset.

Effective 1st April 2014, the company depreciates its fixed Assets over the useful life in the manner prescribed in Schedule II of the Act, as against the earlier practice of depreciating at the rates prescribed in Schedule XIV of Companies act, 1956.

Depreciation on the Fixed Assets added during the year has been provided on pro - rata basis with reference to the month of addition.

Intangible assets are amortized on a straight-line basis over their estimated useful life

Leasehold Improvement on the leased property, is amortised over the period of the lease

8) Foreign Currency Transaction

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities are translated at year end exchange rates.

Exchange differences arising on settlement of transactions and translation of monetary items are recognized as income or expense in the year in which they arise. Exchange differences considered as borrowing cost are capitalized to the extent these relate to the acquisition / construction of qualifying assets and the balance amount is recognized in the Profit & Loss account.

9) Taxation

(a) Provision for Current Taxation is been made after considering various allowances, deductions and exemptions under the Provisions of Income Tax Act, 1961.

(b) Deferred Income Taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

10) Revenue Recognition

Revenue is recognized as per AS- 9 which is issued by ICAI to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. In these case of business the revenue is recognize in the form of commission when the insurance policies accepted by customers.

11) Provision, Contingent Liabilities and Contingent Assets.

Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

12) Employee Benefits

Defined contribution plans:

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in the statement of profit or loss in the periods during which the related services are rendered by employees.

Defined benefit plans

Gratuity :

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for the Company, the recognized asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan ('the asset ceiling'). In order to calculate the present value of economic benefits, consideration is given to any minimum funding requirements.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognized in Other Comprehensive Income (OCI).

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognized immediately in the statement of profit or loss. The Company recognizes gains and losses on the settlement of a defined benefit plan when the settlement occurs.

Provident Fund

The Company's contribution to Recognized Provident Fund Paid/ Payable during the year is recognized in the Profit & Loss Account.

Leave Encashment/Entitlement

Liability for leave encashment /entitlement for employees is provided on basis of the actuarial valuation at the year end.

Notes to financial statements for the year ended 31st March,2026

Notes

2 SHARE CAPITAL

Particulars	As at March 31, 2026 (Rupees)	As at March 31, 2025 (Rupees)
		(Rs. In Lakhs)
a) Authorised Share Capital		
20,00,000 Equity shares of Rs. 10/- each	200.00	200.00
(31st March'26 : 20,00,000 Equity Shares of Rs. 10/- each)		
	200.00	**200.00**
b) Issued, Subscribed and Fully Paid up		
15,82,400 Equity shares of Rs. 10/- each	158.24	158.24
(31st March'23 : 15,82,400 Equity Shares of Rs. 10/- each)		
TOTAL	**158.24**	**158.24**

c) Reconciliation of Number of shares

Equity Shares

	31st March, 2026		31st March, 2025	
	No. of shares	Rs.	No. of shares	Rs.
At the beginning of the period	15,82,400	158.24	15,82,400	158.24
Add : Issued during the period				
Outstanding at the end of the period	**15,82,400**	**158.24**	**15,82,400**	**158.24**

d) Rights, preferences and restrictions attached to the equity shares

The Company has one class of equity shares having a face value of ₹ 10 each. Each holder of equity share is entitled to one vote per share held and carry a right to dividend. The dividend proposed by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their share holding.

e) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by its subsidiary or associates.

Name of the shareholders	As at March 31, 2026		As at March 31, 2025	
	No. of shares held	% of share holding	No. of shares held	% of share holding
Platinum Power Wealth Advisors Pvt.Ltd (Holding Co.)	11,59,884	73.2990%	11,59,884	73.2990%
Mr. Vivek Kumar (Nominee of Platinum Power Wealth Advisors Private Limited)	41	0.0026%	41	0.0026%
Mr. Amey Saxena (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.0009%	15	0.0009%
Mr. Ratul Lahiri (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.0009%	15	0.0009%
Ms. Trisha Lahiri (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.0009%	15	0.0009%
Ms. Shilpa Saxena (Nominee of Platinum Power Wealth Advisors Private Limited)	615	0.0389%	15	0.0009%
Ms. Gargi Kumar (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.0009%	15	0.0009%
	11,60,600	**73.3443%**	**11,60,000**	**73.3064%**

f) Shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares held.

Name of the shareholders	As at March 31st, 2026		As at March 31, 2025	
	No. of shares held	% of share holding	No. of shares held	% of share holding
Platinum Power Wealth Advisors Pvt.Ltd (Holding Co.)	11,59,884	73.2990%	11,59,884	73.2990%
Amvira Media & Marketing Pvt. Ltd	1,23,000	7.2801%	1,23,000	7.2801%
JLPN Marketing Services Pvt Ltd	1,11,600	7.0526%	1,16,600	7.0526%
Total	**13,94,484**	**87.6317%**	**13,99,484**	**87.6317%**

g) The company Alloted Fully Paid up Equity Shares by way of Bonus Shares during the financial year 2020-2021, aggregrate Number of shares issued as Bonus were 11,50,000

h) Disclosure of Shareholding of Promoters

Disclosure of Shareholding of Promoters as at 31st March 2026 is as follows

Promoter Name	Shares held by Promoters as at March 2026		Shares held by Promoters as at March 2025		% Change during the period
	No of shares	% of Total Shares	No of shares	% of Total Shares	
Platinum Power Wealth Advisors Pvt.Ltd (Holding Co.)	11,59,884	73.299%	11,59,884	73.299%	0%
Mr. Vivek Kumar (Nominee of Platinum Power Wealth Advisors Private Limited)	41	0.003%	41	0.000%	0%
Mr. Amey Saxena (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.0009%	15	0.0000%	0%
Mr. Ratul Lahiri (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.0009%	15	0.0000%	0%
Ms. Trisha Lahiri (Nominee of Platinum Power Wealth Advisors Private Limited)"	15	0.0009%	15	0.0000%	0%
Ms. Shilpa Saxena (Nominee of Platinum Power Wealth Advisors Private Limited)	615	0.0389%	15	0.0000%	0%
Ms. Gargi Kumar (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.0009%	15	0.0000%	0%
Total	**11,60,600**	**73.3443%**	**11,60,000**	**73.2990%**	

Disclosure of Shareholding of Promoters as at March 2025 is as follows

Promoter Name	Shares held by Promoters as at March 2025		Shares held by Promoters as at March 2024		% Change during the period
	No of shares	% of Total Shares	No of shares	% of Total Shares	
Platinum Power Wealth Advisors Pvt.Ltd (Holding Co.)	11,59,884	73.299%	11,59,884	73.299%	-
Mr. Vivek Kumar (Nominee of Platinum Power Wealth Advisors Private Limited)"	41	0.000%	41	0.000%	-
Mr. Amey Saxena (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.000%	15	0.000%	-
Mr. Ratul Lahiri (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.000%	15	0.000%	-
Ms. Trisha Lahiri (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.000%	15	0.000%	-
Ms. Shilpa Saxena (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.000%	15	0.000%	-
Ms. Gargi Kumar (Nominee of Platinum Power Wealth Advisors Private Limited)	15	0.000%	15	0.000%	-
Total	**11,60,000**	**73.2990%**	**11,60,000**	**73.2990%**	

3 RESERVES AND SURPLUS

(Rs. In Lakhs)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Securities Premium Account		
Opening Balance	**286.40**	**286.40**
Closing Balance	**286.40**	**286.40**
Profit & Loss Account		
Opening Balance	**1,209.23**	**1,053.73**
ADD: Profit for the period	358.49	155.49
	1,567.72	**1,209.23**
Less: Dividend Paid	63.30	-
Closing Balance	**1,504.42**	**1,209.23**
TOTAL	**1,790.82**	**1,495.63**

4 LONG-TERM BORROWINGS

Particulars	As at March 31, 2026	As at March 31, 2025
Secured (refer Note 4.1 to 4.4) :		
Bank of Baroda Car Loan	22.65	26.87
Poonawalla Fincorp Car Loan	17.41	-
Unsecured (Refer Note 4.2 to 4.4) :		
Unsecured Dropdown Over draft facility from Bajaj Finance	0.00	0.00
Unsecured Loan from IDFC Bank	-	51.93
Unsecured Loan from Induind Bank	-	24.73
TOTAL	**40.06**	**103.53**

4.1 Details of security provided :

Loan Against Car

4.2 Terms of repayments and maturity profile as set out below :

Particulars	Loan amount outstanding	Terms of repayment
Bank of Baroda Car Loan	26.80	84 Months Equal Monthly installment of Rs. 53,456.00/-
Poonawalla Fincorp Car Loan	21.87	60 Months Equal Monthly installment of Rs. 53,767.00/-
Bajaj Finance Ltd	0.00	Dropline flexi facility for a tenure of 60 months with prepayment option.
IDFC Bank Ltd	0.00	48 Months Equal Monthly installment of Rs.1,82,842.00
Indusind Bank Ltd	24.73	24 Months Equal Monthly installment of Rs. 2,42,433.00

4.3 Rate of Interest -

Particulars	Interest Rate
Bank of Baroda Car Loan	8.90%
Poonawalla Fincorp Car Loan	10.01%
Bajaj Finance Ltd	16.50%
IDFC Bank Ltd	14.50%
Indusind Bank Ltd	15.00%

5 LONG-TERM PROVISION

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employees benefits		
Gratuity	47.72	38.02
Leave encashment	13.95	10.84
TOTAL	**61.67**	**48.86**

6 SHORT-TERM BORROWINGS

Particulars	As at March 31, 2026	As at March 31, 2025
Current maturity of Long Term Borrowings		
Bank of Baroda Car Loan	4.15	3.80
Poonawalla Fincorp Car Loan	4.46	-
Unsecured Loan from Bajaj Finance	-	-
Unsecured Loan from IDFC Bank	-	13.34
Unsecured Loan from Indusind Bank	24.73	23.42

Loan Repayable on Demand		
From DCB Bank Ltd	-	-
Drop Down Overdraft Facility Secured against Property at 907 & 908	-	217.26
Lodha Supremus II, Wagle Estate, Thane (West), 400604		
Rate of Interest Floating (13% to 14.00 % p.a)		
TOTAL	**33.34**	**257.82**

7 TRADE PAYABLES (Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Dues payable to Micro & Small Enterprises *	14.11	17.57
Due to Medium & Other Creditors	46.04	87.75
TOTAL	**60.15**	**105.32**

As regarding disclosure of amount due to the creditors which are Micro, Small & Medium Enterprises, the company is in process of collecting information from the creditors regarding their status under the Micro, Small & Medium Enerprises Devlopment Act 2006. The amount due to Micro, Small & Medium Enterprises as on 31-March-2026 to the extent the information available with the Compnay has been disclosed hereunder

The disclosuer as given below related to Micro, Small and Medium Enterprises as defined in the Micro, Small & Medium Enerprises Devlopment Act 2006 has been determined to the extend such parties has been identified on the basis of information available with the company.

	Description	As at March 31, 2025	As at March 31, 2024
a)	The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting period		
	Principal	14.11	17.57
	Interest	-	
b)	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting period		0.01
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 Micro, Small and Medium Enterprises Development 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 above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	

Trade Payable

Ageing for trade payables outstanding as at Mar 31,2026 is as follows

	Outstanding for following periods from due date of payment					
Particulars	**Not Due**	**Less than 1 year**	**1 - 2 year**	**2 - 3 year**	**More than 3 years**	**Total**
Trade Payable						
MSME	10.38	3.74	-	-	-	14.11
others	37.10	8.94	-	-	-	46.04
Disputed due - MSME						
Disputed due - others						
Total	**47.48**	**12.68**	**-**	**-**	**-**	**60.15**

Ageing for trade payables outstanding as at March 31, 2025 is as follows:

Outstanding for following periods from due date of payment						
Particulars	**Not Due**	**Less than 1 year**	**1 - 2 year**	**2 - 3 year**	**More than 3 years**	**Total**
Trade Payable						
MSME	17.57		-	-	-	17.57
others	73.67	14.08	-	-	-	87.75
Disputed due - MSME						
Disputed due - others						
Total	**91.24**	**14.08**	**-**	**-**	**-**	**105.32**

8 OTHER CURRENT LIABILITIES

(Rs. In Lakhs)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Statutory Remittances	83.31	60.66
Expenses Payable	162.92	142.11
Office Deposit	6.17	8.80
Advance from Customers	-	-
TOTAL	**252.40**	**211.56**

9 SHORT -TERM PROVISION

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Provision for Employees benefits	4.15	3.80
Gratuity	6.19	3.64
Leave Encashment	2.77	1.84
TOTAL	**8.96**	**5.48**

10a- Property, Plant & Equipments
As At 31st March 2026

(Rs. In Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01/04/2025	ADDITION DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PERIOD	AS ON 31/03/2026	UPTO 01/04/25	DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PERIOD	UPTO 31/03/2026	AS AT 31/03/2026	AS AT 31/03/2025
(a) Buidling	544.36	-	-	544.36	1.14	57.43	-	58.57	485.79	543.23
(b) Plant & Machinery	57.28	0.18	-	57.46	19.36	16.61	-	35.97	21.49	37.92
(c) Furniture and Fixtures	212.73	-	-	212.73	86.43	46.63	-	133.06	79.67	126.30
(d) Motor Car	45.65	33.55	-	79.20	19.43	23.84	-	43.27	35.93	26.22
(e) Office Equipments	142.36	4.65	-	147.01	59.40	51.73	-	111.13	35.88	82.95
(f) Computers	194.22	18.29	-	212.51	179.95	15.03	-	194.98	17.53	14.27
			-	-	-	-				
TOTAL	**1,196.60**	**56.67**	**-**	**1,253.27**	**365.71**	211.26118	**-**	**576.98**	**676.29**	**830.89**

As At 31st March 2025

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01/04/2024	ADDITION DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PERIOD	AS ON 31/03/2025	UPTO 01/04/24	DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PERIOD	UPTO 31/03/2025	AS AT 31/03/2025	AS AT 31/03/2024
(a) Buidling	-	544.36	-	544.36	-	1.14	-	1.14	543.23	-
(b) Plant & Machinery	16.81	40.48	-	57.28	13.57	5.79	-	19.36	37.92	3.24
(c) Furniture and Fixtures	94.44	118.28	-	212.73	65.23	21.20	-	86.43	126.30	29.22
(d) Motor Car	8.77	36.87	-	45.65	8.69	10.74	-	19.43	26.22	0.09
(e) Office Equipments	48.14	94.33	0.11	142.36	40.64	18.81	0.05	59.40	82.95	7.50
(f) Computers	184.01	10.21	-	194.22	154.55	25.40	-	179.95	14.27	29.47
			-	-	-	-	-	-	-	-
TOTAL	**352.18**	**844.54**	**0.11**	**1,196.60**	**282.67**	**83.09**	**0.05**	**365.71**	**830.89**	**69.51**

10b- Intangible Assets

As At 31st March 2026

(Rs. In Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01/04/2025	ADDITION DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PEIROD	AS ON 31/03/2026	UPTO 01/04/25	DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PERIOD	UPTO 31/03/2026	AS AT 31/03/2026	AS AT 31/03/2025
Software	92.24	9.25	-	101.49	92.14	0.39	-	92.52	8.97	0.11
TOTAL	92.24	9.25	-	101.49	92.14	0.38554	-	92.52	8.97	0.11
	45.65	33.55	-	79.20	19.43	23.84	-	43.27	35.93	26.22
	142.36	4.65	-	147.01	59.40	51.73	-	111.13	35.88	82.95
	194.22	18.29	-	212.51	179.95	15.03	-	194.98	17.53	14.27
TOTAL	**1,196.60**	**56.67**	**-**	**1,253.27**	**365.71**	211.26118	**-**	**576.98**	**676.29**	**830.89**

As At 31st March 2025

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01/04/2024	ADDITION DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PERIOD	AS ON 31/03/2025	UPTO 01/04/2024	DURING THE PERIOD	DEDUCTION/ ADJUSTMENT DURING THE PERIOD	UPTO 31/03/2025	AS AT 31/03/2025	AS AT 31/03/2024
Software	92.24	-	-	92.24	91.55	0.30	-	92.14	0.11	0.41
TOTAL	92.24	-	-	92.24	91.55	0.30	-	92.14	0.11	0.41
(d) Motor Car	8.77	36.87	-	45.65	8.69	10.74	-	19.43	26.22	0.09
(e) Office Equipments	48.14	94.33	0.11	142.36	40.64	18.81	0.05	59.40	82.95	7.50
(f) Computers	184.01	10.21	-	194.22	154.55	25.40	-	179.95	14.27	29.47
TOTAL	**352.18**	**844.54**	**0.11**	**1,196.60**	**282.67**	**83.09**	**0.05**	**365.71**	**830.89**	**69.51**

Note "11" Investment Property

As At 31st March 2026

(Rs. In Lakhs)

PARTICULARS	**GROSS BLOCK**				**DEPRECIATION**				**NET BLOCK**	
	AS AT 01/04/2025	**ADDITION DURING THE PERIOD**	**DEDUCTION/ ADJUSTMENT DURING THE PERIOD**	**AS ON 31/03/2025**	**UPTO 01/04/25**	**DURING THE PERIOD**	**DEDUCTION/ ADJUSTMENT DURING THE PERIOD**	**UPTO 31/03/2026**	**AS AT 31/03/2026**	**AS AT 31/03/2025**
Building	420.17	-	320.92	99.24	48.38	6.47	50.44	4.41	94.83	371.79
Total	420.17	-	320.92	99.24	48.38	6.47	50.44	4.41	94.83	371.79

As At 31st March 2025

PARTICULARS	**GROSS BLOCK**				**DEPRECIATION**				**NET BLOCK**	
	AS AT 01/04/2024	**ADDITION DURING THE PERIOD**	**DEDUCTION/ ADJUSTMENT DURING THE PERIOD**	**AS ON 31/03/2025**	**UPTO 01/04/24**	**DURING THE PERIOD**	**DEDUCTION/ ADJUSTMENT DURING THE PERIOD**	**UPTO 31/03/2025**	**AS AT 31/03/2025**	**AS AT 31/03/2024**
Building	420.17	-	-	420.17	41.39	6.98	-	48.38	371.79	378.77
Total	420.17	-	-	420.17	41.39	6.98	-	48.38	371.79	378.77

12 DEFERRED TAX ASSET /(LIABILITY) (NET)

In accordance with the Accounting Standard - 22 “Accounting for Taxes on Income” the company has accounted for Deferred Tax on timing difference. Major components of Deferred Tax recognized in the accounts are:

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax (Asset) / Liability		
Impact of Expnditure changed to statement of Profit & Loss but allowed for Tax Purposeon Payment basis		
On account of disallowance u/s 40A (17) of IT Act 1961	13.57	10.48
On account of disallowance u/s 43B of IT Act 1961	4.21	3.19
Sub-Total	**17.78**	**13.68**
Fixed Assets : Impact of difference between Tax depreciation	22.26	-5.59
TOTAL	**40.04**	**8.09**

13 LONG TERM LOANS AND ADVANCES

Particulars	As at March 31, 2026	As at March 31, 2025
(Unsecured Considered good)	4.15	3.80
Other Advances	6.19	3.64
Advance Tax Net of Provisions	292.66	223.23
TOTAL	**292.66**	**223.23**

14 OTHER NON-CURRENT ASSETS

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits	70.29	73.57
TOTAL	**70.29**	**73.57**

15 TRADE RECEIVABLES

Particulars	As at March 31, 2026	As at March 31, 2025
(Unsecured Considered good)	70.29	73.57
Trade Receivable -Considered good	783.60	641.64
TOTAL	**783.60**	**641.64**

Ageing for Trade receivables - outstanding as at March 31, 2026 is as follows:

(Rs. In Lakhs)

	Outstanding for following periods from due date of payment						
Particulars	**Not due**	**Less than 6 months**	**6 months - 1 year**	**1-2 year**	**2-3 year**	**More than 3 years**	**Total**
Trade receivables - billed							
Undisputed trade receivables - considered good	287.78	51.59	6.50		2.83	22.67	371.36
Undisputed trade receivables - Considered doubtful							
disputed trade receivables - considered good					13.01	18.88	31.89
disputed trade receivables - considered doubtful							
Total	287.78	51.59	6.50		2.83	18.88	403.25
Add : Un-billed dues	**380.35**						**380.35**
							783.60

Ageing for trade receivables - Outstanding as at March 31, 2025 is as follows:

	Outstanding for following periods from due date of payment						
Particulars	**Not due**	**Less than 6 months**	**6 months - 1 year**	**1-2 year**	**2-3 year**	**More than 3 years**	**Total**
Undisputed trade receivables - considered good	133.45	111.17	2.01	7.89	15.53	0.58	270.63
Undisputed trade receivables - Considered doubtful							-
disputed trade receivables - consideredgood				13.01		18.88	31.89
disputed trade receivables - considered doubtful							-
Total	133.45	111.17	2.01	20.90	15.53	19.46	302.52
Add : Un-billed dues	339.11						339.11
							641.64

16 Cash & Cash Equivalent

(Rs. In Lakhs)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Balances with banks in Current Accounts	373.86	144.11
Earmarked balance with Bank	0.14	0.07
Cash on Hand	2.68	8.67
TOTAL	**376.68**	**152.85**

17 SHORT-TERM LOANS & ADVANCES

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Other Loans and advances		
Other Advances	7.11	9.98
TOTAL	**7.11**	**9.98**

18 OTHER CURRENT ASSETS

(Rs. In Lakhs)

	As at March 31, 2026	As at March 31, 2025
Advance to Suppliers	-	8.36
Prepaid Expenses	10.60	3.82
Security Deposits	36.74	62.12
Input Credit	7.81	
	55.16	**74.30**

19 REVENUE FROM OPERATIONS

Particulars	**For year ended March 31, 2026**	**For year ended March 31, 2025**
BPO - Service Income	3,776.66	3,586.07
Less: Goods & Service Taxes	580.08	543.36
TOTAL	**3,196.58**	**3,042.70**

20 OTHER INCOME

Particulars	**For year ended March 31, 2026**	**For year ended March 31, 2025**
Rent Income & Accounting charges	22.22	42.75
Sundry Balance Written back	1.50	0.10
Interest Received on FD	2.60	4.74
Discount Received	0.01	0.01
Interest on Income Tax Refund	-	5.26
Miscelleneous Income	-	0.04
Profit / Loss on Sale of Investment Property	224.52	-
TOTAL	**250.84**	**52.89**

21 EMPLOYEE BENEFITS EXPENSE

Particulars	**For year ended March 31, 2026**	**For year ended March 31, 2025**
Salaries & Bonus	1,708.53	1,688.38
Contribution to Provident Fund and other funds	92.67	119.51
Staff Wefare	12.87	14.83
Training Travel Expenses	91.42	56.23
TOTAL	**1,905.49**	**1,878.95**

22 FINANCE COST

Particulars	**For year ended March 31, 2026**	**For year ended March 31, 2025**
Other Borrowing Cost	0.15	6.57
Interest to Bank	35.79	16.34
Interest to Others	-	-
TOTAL	35.94	22.91

23 OTHER EXPENSES

Particulars	For year ended March 31, 2026	For year ended March 31, 2025
Payments to Auditor		
Audit Fees	1.35	1.35
Rent	237.61	378.32
Data Base Purchase	2.52	3.79
Printing & Stationary	2.16	2.78
Electricity Expenses	51.72	75.15
Communication Expenses	176.02	121.94
Manpower Resouring Charges	39.91	35.73
Office Expenses	49.13	38.22
Repair & Maintanance Charges	2.39	7.37
Business Development	22.73	7.58
Computer Rental & IT Expenses	73.64	67.31
Legal & Professional Fees	102.87	49.49
Directors Sitting Fees	4.05	4.05
Travelling & Conveyance	46.65	49.16
Society Maintanince Charges	5.54	18.87
Rates & Taxes	0.71	1.09
Interest on Other Taxes	0.21	0.86
Insurance	1.89	4.61
Miscellaneous Expenses	5.25	18.53
Sundry Balance W/off	0.28	0.01
Bad Debts	2.73	0.21
TOTAL	**829.34**	**886.41**

(Rs. In Lakhs)

24 Contingent Liabilities	As at March 31, 2026	As at March 31, 2025
The company has following contingent liabilities		
Demand raised by Income tax Department disputed and not acknowledged as debt (Pending before Assessing and Appellate Authority)	16.58	16.58
TOTAL	**16.58**	**16.58**

25 In the opinion of the Management, the realizable value of the current assets, loans and advances in the ordinary course of business will not be less than the value at which they are stated in the Balance Sheet.

26 In accordance with Accounting Standard- 20 Earning Per Shares under the companies (Accounting Standard) Rule, 2006 issued by the Ministry of Corporate Affairs, the Basic Earning Per Shares has been calculated as under

Particulars	For year ended March 31, 2026	For year ended March 31, 2025
Net Profit After Tax	358.49	155.49
Weighted Average no of Equity Shares outstanding	15.82	15.82
Basic Earning Per Shares of Rs.10 each	22.65	9.83

27 Employees Benefits :

The Disclosures required as per Revised AS-15 are as under:

(A) Defined Contribution Plans

a. Provident Fund

b. Employer's contribution to employees state insurance

During the period, the company has recognized the following amounts in the Profit and Loss Account

Particulars	March 31, 2026	March 31, 2025
Employer's contribution to Provident fund	86.08	109.92
Employer's contribution to Employees State Insurance	5.83	8.77

(B) Defined Benefit Plan :

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

(I) Calculation of Changes in PV of Obligation :

Particulars	March 31, 2026	March 31, 2025
Opening PV of Obligation	41.66	52.35
Interest Cost	2.88	3.74
Past service cost	14.79	-
Current Service Cost	14.29	15.30
Less: Benefits Paid	-6.94	-5.78
Actuarial Gain / Loss	-10.24	-23.95
PV of Closing Obligation	**56.43**	**41.66**

Calculation of change in Fair Value of Plan Asset

Particulars	March 31, 2026	March 31, 2025
FV of Plan Asset at the beginning	-	-
Expected Return on Plan Asset	-	-
Employer's contribution	-	-
Less: Benefits Paid	-	-
Actuarial Gain / Loss	-	-
Fv of Plan Asset at the End	-	-

(II) Liability in Balance Sheet

(Rs. In Lakhs)

Particulars	March 31, 2026	March 31, 2025
Closing PV of Obligation	56.43	41.66
Less : FV Plan Asset	-	-
Asset / Liability recognized in B/sheet	**56.43**	**41.66**

(III) Expenses in Profit & Loss A/c Statement

Particulars	March 31, 2026	March 31, 2025
Current Service Cost	14.29	15.30
Past service cost [refer note 31)	14.79	
Interest Cost	2.88	3.74
Add : Actuarial Gain / Loss	-10.24	-23.95
Total Expenses Recognized in P&L A/C	**21.71**	**-4.91**

(IV) Actuarial Assumptions

Type of plan	Defined benefit
Employer's contribution	100.00%
Salary for calculation of gratuity	Last drawn basic salary
Normal Retirement Age	60 Years
Vesting period	5 years

Financial Assumptions

Particulars	March 31, 2026	March 31, 2025
Discount rate (per annum)	7.00%	6.55%
Salary growth rate (per annum)	7.50%	7.50%
Expected rate of return on plan assets (per annum)	-	-
Demographic Assumptions		
Particulars	**March 31, 2026**	**March 31, 2025**
Mortality rate	100% of IALM 2012-14	100% of IALM 2012-14
Normal retirement age	60 Years	60 Years
Attrition / Withdrawal rate (per annum)	14%	14%

28 Related Party Disclosures

A) The Following are the names of Related Parties where control exists:

Name of the Related Party	Nature of Relationship
Entity owned or significatnly influenced by Key managerial person:	
- Platinumone Distribution Services Pvt Ltd*	Fellow Subsidary
- Platinumone Insurance Broking Pvt Ltd	Fellow Subsidary
- Platinumone Wealth Managers Ltd*	A Company in which directors and its relative are shareholders and director
- Platinumone Learning Solutions Pvt Ltd	Fellow Subsidary
- Purple Ribbon Healthcare Services Private Limited	A Company in which directors are shareholders and director
Holding Company	
Platinum Power Wealth Advisors Pvt Ltd	Holding company
Key Managerial Persons	
Ratul Lahiri	Director
Vivek Kumar	Director
Sony Devhare (up to 09.10.2024)	Company Secretary
Monika Nathani (wef 12.02.2025)	Company Secretary
Amey Saxena	Director
Relative of Key Managinal Persons	
Shilpa Saxena	Relative of Director

*: Pursuant to merger order dated 22/04/2026, merged with Platinum Power Wealth Advisors Pvt Ltd w.e.f. 01/04/2024

B) Transaction carried out with related parties referred in (A) above

(Rs. In Lakhs)

Particulars	March 31, 2026	March 31, 2025
Reimbursements Paid		
Amey Saxena	0.16	0.28
Vivek Kumar	0.02	0.07
Telecalling Expenses		
PlatinumOne Distribution Services Pvt Ltd	2.77	-
Interest Paid		
Platinum Power Wealth Advisors Pvt Ltd	-	
Remuneration / Salary		
Shilpa Saxena	41.09	40.11
Sony Devhare	-	2.63
Monika Nathani	3.84	-
Vivek Kumar	15.61	13.86
Ratul Lahiri	15.61	13.86
Amey Saxena	26.00	23.13

Particulars	March 31, 2026	March 31, 2025
Rent Income & Accounting charges		
PlatinumOne Learning Solutions Pvt. Ltd	1.32	1.26
Platinumone Insurance Broking Pvt Ltd	1.32	1.26
Purple Ribbon Healthcare Services Private Limited	0.66	1.05
Interest income		
PlatinumOne Learning Solutions Pvt. Ltd	-	0.06

(Rs. In Lakhs)

Particulars	March 31, 2025	March 31, 2024
Loan taken		
Platinum Power Wealth Advisors Pvt Ltd	0.89	46.96
Loan Repaid		
Platinum Power Wealth Advisors Pvt Ltd	0.89	46.96
Advance Given		
Platinumone Distribution Services Pvt. Ltd	1.30	0.90
PlatinumOne Insurance Broking Pvt. Ltd	1.00	1.01
PlatinumOne Wealth Managers Ltd	0.23	0.93
Platinumone Learning Solutions Pvt. Ltd	0.00	0.05
Advance Received back		
Platinumone Distribution Services Pvt. Ltd	1.30	0.90
PlatinumOne Insurance Broking Pvt. Ltd	1.00	1.01
PlatinumOne Wealth Managers Ltd	0.23	0.93
Platinumone Learning Solutions Pvt. Ltd	0.02	0.05

C) Balance Outstanding

Particulars	As on March 31, 2026	As on March 31, 2025
Remuneration Payable		
Monika Nathani	0.30	0.30
Vivek Kumar	2.59	1.04
Ratul Lahiri	2.59	1.04
Amey Saxena	3.14	1.93
Receivable		
PlatinumOne Wealth Managers Ltd	0.01	-

29

Particulars	As on March 31, 2026	As on March 31, 2025
A) Cash Dividend on equity share declared and paid *Final Dividend for the year ended 31st March 2025, Rs.2 per share; 31st March 2024, Nil *Interim Dividend for the year 2025-26 (Rs. 2 per share), Interim Dividend for the year 2024-25 (Nil)	63.30	-
B) Proposed dividend on equity shares Final Dividend for the year ended 31st March 2026 Rs. 4 per share (PY 2024-25: Rs. 2 per share)	63.30	31.65

30 **Additional Regulary Information**

a. The Company does not have any Immovable property whose title deeds are not held in the name of Company

b The Company does not have any Benami property , where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988)

c There are no transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956

d i) The Company have not advanced or loaned or invested funds to any other person (s)or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or

b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ii) The Company have not received any fund from any person (s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

e The Company have not had any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period 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.

f The Company have not traded or invested in Crypto currency or Virtual Currency during the period.

g RATIOS

Ratios	Numerator	Denominator	Current period	Previous period	Variation %	Reason for variance (+/- 25%)
Current Ratio (In Times)	Current asset	Current Liability	3.45	1.51	128%	Due to decrease in Current liability primarily due to prepayment of loans in Current Year
Debt-Equity Ratio (In Times)	Total Debt	Shareholder Equity	0.04	0.22	-82%	primarily due to prepayment of loans in Current Year
Debt Service Coverage Ratio (In Times)	Earnings available for debt service	Debt Service	4.37	12.08	-64%	primarily due to prepayment of loans in Current Year
Return on Equity Ratio (In Percentage)	Net profit after taxes - Preference dividend (if any)	Average Shareholders Equity	226.55%	98.27%	131%	Increase in profit due to increase in other income
Inventory turnover ratio (In Times)	Cost of Good Sold or sales	Average Inventory	NA	NA	NA	-
Trade Receivables turnover ratio (In Times)	Net Credit sales	Average Accounts Receivable	4.49	4.83	-7%	-
Trade payables turnover ratio (In Times)	Net Credit Purchase	Average Trade Payables	NA	NA	NA	-
Net capital turnover ratio (In Times)	Net Sale	Average working capital	5.48	5.52	-1%	-
Net profit ratio (In percentage)	Net profit	Net Sales	11.21%	5.11%	119%	Increase in profit due to increase in other income
Return on Capital employed (In percentage)	Earning before interest and taxes	Capital employed	24.44%	11.58%	111%	Increase in profit due to increase in other income
Return on investment (In percentage)	Profit available to equity shareholder	Net worth	18.39%	9.40%	96%	Increase in profit due to increase in other income

h Other Matters

Information with regard to other matters specified in Schedule III to the Act is either Nil or not applicable to the Company for the period.

31 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws, collectively referred to as the 'New Labour Codes'. The New Labour Codes have resulted in a increase in provision for employee benefit expense on account of recognition of past service costs.The impact of these changes, assessed by the Company, on the basis of the information available read with the FAQs released by Ministry of Labour & Employment , consistent with the guidance provided by the Institute of Chartered Accountants of India, is not material and has been recognised in the financial statements of the company for the year ended March 31, 2026. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance.

32 As required under Rule 3(1) of the Companies (Accounts) Rules, 2014, the Company is required to use such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has to be operated throughout the year for all transactions recorded in the software and the audit trail feature should not be capable of being tampered. The Company has used accounting software having a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software throughout the year. The Company has complied with the statutory requirements of preservation of the audit trail for transactions recorded in the software.

33 Previous period's figures have been regrouped/ reclassified wherever necessary to correspond with the current period's classification/ disclosure.

Significant Accounting Policies	1
Notes on Financial Statements	2 to 33

As per our Report of even date
For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W

CA Prakash Mehta
Partner
Membership No. 030382

Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Amey Saxena
Managing Director
DIN : 02194001

Ratul Lahiri
Executive Director
DIN : 02197443

Vivek Kumar
CFO
DIN : 02193081

Place : Mumbai
Date : 27th May, 2026