32ND ANNUAL GENERAL MEETING

ORIENT TRADELINK LIMITED
(CIN: L65910GJ1994PLC022833)

ANNUAL REPORT
F.Y. 2025-2026

COMPANY INFORMATION

Board of Director	
Mr. Aushim Khetarpal	Managing Director
Ms. Mahesh Kumar Verma	Non- Executive Independent Director (Resigned w.e.f. 07th September, 2026)
Mr. Rachna Panwar	Executive Director
Ms. Bhawna Shadija	Additional Non- Executive Independent Director (Appointed w.e.f. 08th September, 2026)
Mr. Akash Singh Tomar	Additional Non- Executive Independent Director (Appointed w.e.f. 08th September, 2026)

Key Managerial Personnel	
Ms. Aushim Khetarpal	Chief Finance Officer
Ms. Priya Aggarwal	Company Secretary and Compliance Officer

Statutory Auditors	Secretarial Auditors
M/s NYS & Co. (Chartered Accountants) FRN: 017007N	M/s. Vaibhav Sharma & Associates (Company Secretaries) FRN: S2012DE180700
Internal Auditor	
M/s. AM Sharma & Associates (Chartered Accountants) FRN: 030525N	

Other Information	
Listed at: Bombay Stock Exchange	**Registrar & Share Transfer Agents**: Skyline Financial Services Private Limited D-153A, 1st Floor, Okhla Industrial Area, Phase I, New Delhi- 110020
ISIN Number: INE681D01039	Website**:** https://www.orienttradelink.in/
E-mail id: Orient.tradelink@gmail.com	**Registered Office:** 801-A, 8th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Ro, ads, Ahmedabad, Navrangpura, Gujarat, India, 380009 **Corporate Office:** 141-A Ground Floor, Shahpur Jat Village, New Delhi, Delhi, India, 110049
CIN (Corporate Identification Number): L65910GJ1994PLC022833	

CONTENTS

ORIENT TRADELINK LIMITED
CIN: L65910GJ1994PLC022833
Regd. Office: 801-A, 08th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Roads, Navrangpura, Ahmedabad, Gujarat-380009
Corporate Office: 141-A Ground Floor, Shahpur Jat Village, New Delhi-110049
Tel: +91 9999313918, E-mail: orienttradelink@gmail.com, website: www.orienttradelink.in

NOTICE OF 32ND ANNUAL GENERAL MEETING
(PURSUANT TO SECTION 101 OF THE COMPANIES ACT, 2013)

NOTICE IS HEREBY GIVEN THAT THE THIRTY-SECOND (32ND) ANNUAL GENERAL MEETING OF THE MEMBERS OF ORIENT TRADELINK LIMITED WILL BE HELD ON WEDNESDAY, 30TH SEPTEMBER, 2026 AT 11:00 A.M. THROUGH VIDEO CONFERENCING ("VC")/ OTHER AUDIO-VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

ITEM NO.1: TO RECEIVE, 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

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

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

ITEM NO.2: TO PROPOSE THE RE-APPOINTMENT OF MS. RACHNA PANWAR (DIN: 09492441), WHO IS LIABLE TO RETIRES BY ROTATION, AND BEING ELIGIBLE, OFFERS HERSELF FOR REAPPOINTMENT

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

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, **Ms. Rachna Panwar (DIN: 09492441)** who retires by rotation at this meeting and being eligible for re-appointment, be and is hereby re-appointed as a Director of the Company."

ITEM NO.3: REGULARIZATION OF MS. BHAWNA SHADIJA (DIN: 11932458) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

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

"**RESOLVED THAT** pursuant to the provisions of Section 149, 150, 152 read with schedule IV and Section 161(1) read with Companies (Appointment and Qualification of Directors) Rules, 2014 and relevant regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and any other applicable provisions of the Companies Act, 2013, the consent of the Members of the Company be and is hereby accorded, to regularize **Ms. Bhawna Shadija (DIN: 11932458)** as a Non-Executive Independent Director on the Board of the Company not liable to retire by rotation for a period of Five (5) years commencing from 08th September, 2026 to 07th September, 2031.

RESOLVED FURTHER THAT the Board of Directors and/or Key Managerial Personnel of the Company be and is hereby authorized for the time being to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard with any other Regulatory Authority as may be applicable from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or Key Managerial Personnel of the Company for the time being be and are hereby severally authorized to sign the certified true copy of the resolution to be given as and when required."

ITEM NO.4: REGULARIZATION OF MR. AKASH SINGH TOMAR (DIN: 11932479) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

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

"RESOLVED THAT pursuant to the provisions of Section 149, 150, 152 read with schedule IV and Section 161(1) read with Companies (Appointment and Qualification of Directors) Rules, 2014 and relevant regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and any other applicable provisions of the Companies Act, 2013, the consent of the Members of the Company be and is hereby accorded, to regularize **Mr. Akash Singh Tomar (DIN: 11932479)** as a Non-Executive Independent Director on the Board of the Company not liable to retire by rotation for a period of Five (5) years commencing from 07th September, 2026 to 06th September, 2031.

RESOLVED FURTHER THAT the Board of Directors and/or Key Managerial Personnel of the Company be and is hereby authorized for the time being to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard with any other Regulatory Authority as may be applicable from time to time.

RESOLVED FURTHER THAT the Board of Directors and/or Key Managerial Personnel of the Company for the time being be and are hereby severally authorized to sign the certified true copy of the resolution to be given as and when required."

By Order of the Board
For Orient Tradelink Limited

Sd/-

Date: 08.09.2026 **Aushim Khetarpal**
Place: New Delhi **Managing Director & CFO**
DIN: 00060319

NOTES: -

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

   In compliance with the provisions of the Companies Act, 2013 ("the Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and MCA Circulars, the **32nd** Annual General Meeting ("Meeting" or "AGM") of the Company is being held through VC / OAVM on **Wednesday, 30th September, 2026**, at 11:00 A.M. (IST). The proceedings of the AGM are deemed to be conducted at the Registered Office of the Company situated at 801-A, 8th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Ro, ads, Ahmedabad, Navrangpura, Gujarat, India, 380009.

2. **PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC OR OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH.**

   ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.

3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated December 28, 2022, May 05, 2022, December 14, 2021, January 13, 2021, April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. **The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL**.

4. Members who have cast their vote(s) by Remote e-voting may also attend and participate in the AGM through VC/ OAVM means but shall not be entitled to cast their vote(s) again and members who will be attending/ participating in the AGM through VC/ OAVM facility and have not casted their vote(s) on the resolutions through Remote e-voting and are otherwise not barred in doing so, shall be eligible for Voting at the AGM.

5. The Circulars have dispensed with the requirement of sending the physical copies of the AGM Notice and Annual Report to the shareholders. Accordingly, this Notice, along with the Annual

Report for the financial year ended March 31, 2026 ("Annual Report for F.Y. 2025-2026"), is being sent only through electronic mode to those shareholders whose e-mail addresses are registered with the Company/ registrar and share transfer agent ("RTA")/ depositories/ depository participants ("DP") as on September 04, 2026.

In accordance with Regulation 36(1)(b) of the SEBI Listing Regulations, a letter providing the web-link for accessing the Annual Report, including the exact path, will be sent to those Members who have not registered their email address with the Company/ RTA/ Depositories/ Depository Participant(s).

6. In case any member is desirous of obtaining hard copy of the Annual Report for the Financial Year 2025-2026 and Notice of the 32nd AGM of the Company, may send request to the Company's email address at Orient.tradelink@gmail.com mentioning Folio No. / DP ID and Client ID.

7. 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. Pursuant to Regulation 44(6) of Listing Regulations, the Company is also providing a live webcast of the proceedings of the AGM. The Members will be able to view the proceedings on Central Depository Services (India) Limited's ('CDSL') e-Voting website at www.cdslindia.com. The facility of participation at the AGM through VC/OAVM will be made available to at least 1,000 Members on a first come first served basis as per the MCA Circulars. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, Auditors etc. who are allowed to attend the AGM, without restriction on account of a first come first served basis.

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

9. 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.orienttradelink.in The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

10. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

11. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their DPs with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company's RTA. You are also requested to update your Bank details by writing to the Company's RTA.

12. SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated June 08, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018 requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed from April 01, 2019 unless the securities are held in dematerialized form with the depositories. Therefore, shareholders are requested to take action to dematerialize the equity shares of the Company.

13. The Register of Directors and Key Managerial Personnel and their shareholding, Register of Contracts or Arrangements in which Directors are interested and other documents referred to in the Notice and explanatory statement, will be available electronically for inspection via a secured platform without any fee by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to www.orienttradelink.in Further, the said documents/ registers will also be available for inspection, electronically, during the AGM.

14. Brief profile of the Directors proposed to be re-appointed due to retirement by rotation including information required pursuant to Regulation 36 of the SEBI Listing Regulations read with the applicable provisions of SS-2 issued by the ICSI, is annexed as **Annexure-A**

15. Brief profile of the Directors proposed to be appointed as independent Director including information required pursuant to Regulation 36 of the SEBI Listing Regulations read with the applicable provisions of SS-2 issued by the ICSI, is annexed as **Annexure-B and C.**

16. Nomination facility as per the provisions of section 72 of the Act is available to members holding shares in the Company. Members holding shares in physical form and who have not yet registered their nomination are requested to register the same by submitting Form No. SH13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/ she may submit the same in Form No. ISR-3 or SH-14 as the case may be. Members holding shares in demat form may approach their respective DP to complete the nomination formalities.

17. Members are requested to intimate changes, if any, about their name, postal address, e-mail address, telephone/ mobile numbers, PAN, power of attorney registration, bank mandate details, etc. to their respective DPs in case the shares are held in demat form and to the RTA in case the shares are held in physical form, in prescribed Form No. ISR-1, quoting their folio number and enclosing the self-attested supporting document(s). Further, members may note that SEBI has mandated the submission of PAN by every participant in the securities market.

18. Members are requested to notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

19. Non-Resident Indian members are requested to inform RTA/respective DPs, immediately of:

a) Change in their residential status on return to India for permanent settlement.
b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

20. The Board of Directors of the Company has appointed **M/s Amit Saxena & Associates**, New Delhi as **Scrutinizer** to scrutinize the e-voting during the AGM and remote e-voting process in a fair and transparent manner.

21. The Register of Members and Share Transfer Books of the Company will remain closed from **Thursday, 24th September, 2026 to Wednesday, 30th September, 2026 (both day inclusive**).

22. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting and shall within 02 working days of conclusion of the AGM shall submit a consolidated Scrutinizer's report of the total votes cast in favor of or against, if any, to the Chairman or any other person authorized by the Chairman, who shall countersign the same and declare the result of the voting forthwith.

23. The results along with Scrutinizer's Report, shall be displayed at the Registered Office and Corporate office of the Company and placed on the Company's website at www.orienttradelink.in and the website of CDSL immediately after the result is declared. The results shall be simultaneously communicated to the Stock Exchange where the securities of the Company are listed. The resolutions will be deemed to be passed on the date of AGM subject to receipt of the requisite number of votes in favour of the resolutions.

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

25. Members of the Company, whose names appear in the register of members / list of beneficial owners as on **Wednesday, 23rd September, 2026** ("Cut-off date") are entitled for e-Voting on resolutions set forth in this Notice. Any holder of shares in physical form, or any individual or non-individual member, who acquires shares and becomes a member of the Company after dispatch of this Notice and holds shares as on the Cut-off date, may cast vote by following the process provided in this Notice for Remote e-voting and Voting at the AGM.

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

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on **Sunday, 27th September, 2026 9.00 A.M. IST** and ends on **Tuesday, 29th September, 2026 5.00 P.M. IST.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **Wednesday, 23rd September, 2026** cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

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

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

(iv) In terms of SEBI circular no**. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, 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 https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on

Depository Participants	company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

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

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com
and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) **Facility for Non – Individual Shareholders and Custodians –Remote Voting**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address

www.orienttradelink.in , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:

1. **For Demat shareholders** - Please update your email id & mobile no. with your respective Depository Participant (DP).

2. **For Individual Demat shareholders** – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **15 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at Orient.tradelink@gmail.com The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **15 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai-400013 or send an email to helpdesk.evoting@cdslindia.com or call on 1800 21 09911.

By Order of the Board
For Orient Tradelink Limited

Sd/-
Aushim Khetarpal
Managing Director & CFO
DIN: 00060319

Date: 08.09.2026
Place: New Delhi

"ANNEXURE – A"

Details of the Directors seeking re-appointment at the 32nd Annual General Meeting of the Company as per Regulation 36(3) SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and Secretarial Standard-2 on General Meetings

Particulars	Details
Name	Rachna Panwar
Director Identification Number	09492441
Date of Birth	11/11/1985
Age	41
Nationality	Indian
Qualification	Bachelor of Arts
Original Date of Appointment	15/02/2022
Brief Resume of the Director	Ms. Rachna Panwar is a graduate with a Bachelor of Arts degree and has experience in the areas of business administration, management and corporate affairs. She possesses an understanding of business operations, strategic decision-making and general management. As a **Non-Executive Director**, she contributes to the Board through her knowledge, experience and independent perspective in matters relating to the overall growth and governance of the Company.
Experience and nature of expertise in specific functional area	She has experience in business management, administration and strategic planning, with expertise in supporting business operations, decision-making and overall corporate management.
Shareholding in the Company, either directly or by way of beneficial ownership	NIL
Terms and Conditions of appointment/re-appointment	As decided by the Board of Directors
No. of meetings of the Board attended during the financial year 2025-2026	60 (Sixty)
Remuneration sought to be paid and remuneration last drawn	As decided by the Board of Directors
Directorships, Membership / Chairmanship of Committees of other Boards along with the listed entities from which the director has resigned in the past three years	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	None

“ANNEXURE – B”

Details of the Directors seeking appointment as independent Director at the 32nd Annual General Meeting of the Company

[Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings]

Particulars	Details
Name	Bhawna Shadija
Director Identification Number	11932458
Date of Birth	19/11/1965
Age	61
Category	Non-Executive Independent Director
Nationality	Indian
Qualification	Higher Secondary education
Original Date of Appointment	08.09.2026
Brief Resume of the Director	Ms. Bhawna Shadija has completed her Senior Secondary education. she possesses practical knowledge and understanding of business operations and management.
Experience and nature of expertise in specific functional area	She possesses experience and practical knowledge in business operations, administration and management.
Shareholding in the Company, either directly or by way of beneficial ownership	NIL
Terms and Conditions of appointment	As decided by the Board of Directors
No. of meetings of the Board attended during the financial year 2025-2026	NIL
Remuneration sought to be paid and remuneration last drawn	As per mutual agreement between the board and the Director
Directorships, Membership / Chairmanship of Committees of other Boards along with the listed entities from which the director has resigned in the past three years	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	NIL
Listed Companies from which the person has resigned from the directorship in the past three years	NIL
Rationale for the said agenda being taken in compliance of Regulation 17(11) of the Listing Regulations	Strong expertise and specialisation
Justification for choosing the appointee for appointment as Independent Director	Experience and practical knowledge in business operations, administration and management.

"ANNEXURE–C"

Details of the Directors seeking appointment as independent Director at the 32nd Annual General Meeting of the Company

[Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings]

Particulars	Details
Name	Akash Singh Tomar
Director Identification Number	11932479
Date of Birth	06/09/1998
Age	28
Category	Non-Executive Independent Director
Nationality	Indian
Qualification	Graduate
Original Date of Appointment	08.09.2026
Brief Resume of the Director	Mr. Akash Singh Tomar is a graduate and possesses practical knowledge and experience in business operations, administration and management.
Experience and nature of expertise in specific functional area	Business Administration and Corporate Governance
Shareholding in the Company, either directly or by way of beneficial ownership	NIL
Terms and Conditions of appointment/re-appointment	As decided by the Board of Directors
No. of meetings of the Board attended during the financial year 2025-2026	NA
Remuneration sought to be paid and remuneration last drawn	NIL
Directorships, Membership / Chairmanship of Committees of other Boards along with the listed entities from which the director has resigned in the past three years	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	NIL
Listed Companies from which the person has resigned from the directorship in the past three years	NIL
Rationale for the said agenda being taken in compliance of Regulation 17(11) of the Listing Regulations	Strong expertise and specialisation
Justification for choosing the appointee for appointment as Independent Director	Understanding of business affairs and corporate matters

Explanatory Statement Pursuant to Section 102 of the Companies Act, 2013

The following statement sets out all material facts relating to the Special Business mentioned in the Notice and shall be taken as forming part of the Notice

ITEM NO. 3: REGULARIZATION OF MS. BHAWNA SHADIJA (DIN: 11932458) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY:

In accordance with the pursuant to the provisions of Section 149, 150, 152 read with schedule IV and Section 161(1) read with Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, of the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, **Ms. Bhawna Shadija (DIN:11932458),** was appointed as an Additional Non- Executive Independent Director of the Company on the board of the Company by the directors in their Board Meeting held on **08th September, 2026**.

A brief profile of **Ms. Bhawna Shadija (DIN:11932458),** including nature of her expertise, is provided as **Annexure-B** of this Notice. Accordingly, in terms of the requirements of the provisions of Companies Act, 2013, approval of the members of the Company is required for appointment of Ms. Bhawna Shadija (DIN: 11932458) from Additional Non-Executive Independent Director to Non-Executive Independent Director of the Company not liable to retire by rotation for a period of Five (5) years commencing from **08th September, 2026 to 07th September, 2031.**

None of the Directors or the Key Managerial Personnel of the Company (including relative of the director or Key Managerial Personnel of the Company) is in any way whether financially or otherwise concerned or interested in the resolution at **Item No. 3** of the accompanying notice. The Board recommend the aforesaid resolution for the approval by the shareholders as a **Special Resolution**.

ITEM NO. 4: REGULARIZATION OF MR. AKASH SINGH TOMAR (DIN: 11932479) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY:

In accordance with the pursuant to the provisions of Section 149, 150, 152 read with schedule IV and Section 161(1) read with Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, of the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Akash Singh Tomar (DIN:11932479), was appointed as an Additional Non- Executive Independent Director of the Company on the board of the Company by the directors in their Board Meeting held on **08th September, 2026**.

A brief profile of Mr. Akash Singh Tomar (DIN: 11932479), including nature of her expertise, is provided as **Annexure-C** of this Notice. Accordingly, in terms of the requirements of the provisions of Companies Act, 2013, approval of the members of the Company is required for appointment of Mr. Akash Singh Tomar (DIN**:** 11932479) from Additional Non-Executive Independent Director to Non-Executive Independent Director of the Company not liable to retire by rotation for a period of Five (5) years commencing from **08th September, 2026 to 07th September, 2031.**

None of the Directors or the Key Managerial Personnel of the Company (including relative of the director or Key Managerial Personnel of the Company) is in any way whether financially or otherwise concerned or interested in the resolution at **Item No. 4** of the accompanying notice. The Board recommend the aforesaid resolution for the approval by the shareholders as a **Special Resolution**.

ORIENT TRADELINK LIMITED
CIN: L65910GJ1994PLC022833
Regd. Office: 801-A, 08th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Roads, Navrangpura, Ahmedabad, Gujarat-380009
Corporate Office: 141-A Ground Floor, Shahpur Jat Village, New Delhi-110049
Tel: +91 9999313918, E-mail: orienttradelink@gmail.com, website: www.orienttradelink.in

BOARD'S REPORT

To,
The Members,
Orient Tradelink Limited

Your Directors have pleasure in presenting you the 32nd Board's Report on the business and operations of Orient Tradelink Limited ("the Company") together with the Standalone Audited Financial Statements of the Company for the Financial Year ended March 31, 2026.

1. FINANCIAL PERFORMANCE

(In Lakhs)

Particulars	FY 2025-26	FY 2024-25
Total Revenue	**1751.28**	**1,506.59**
Total Expenses	**1572.50**	**1,385.27**
Profit/Loss Before Tax	178.78	121.32
Less: Tax Expense	43.15	32.80
Profit & Loss after Tax	**135.63**	**88.52**
Earning Per Shares (Basic)	0.62	0.72
Earning Per Shares (Diluted)	0.62	0.72

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

- The Company generated revenue of INR 1751.28 (In Lakhs) during the Financial Year 2025–26 as against revenue of INR 1,506.59 (In Lakhs) in the previous Financial Year 2024–25.

- The Company reported a net profit of INR 135.63 (In Lakhs) for the Financial Year 2025–26 as against a net Profit of INR 88.52 (In Lakhs) in the previous Financial Year 2024–25.

3. CHANGE IN THE NATURE OF BUSINESS

There was no change in the nature of business of the Company during the Financial Year 2025–2026.

4. SHARE CAPITAL

AUTHORIZED SHARE CAPITAL

The Authorized Share Capital of the Company stood at INR 62,50,00,000/- (Indian Rupees Sixty-Two Crore Fifty Lakh Only) divided into 6,25,00,000 (Six Crore Twenty-Five lakh only) Equity Shares of INR 10/- each.

ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL

During the year 2025-2026, the issued, subscribed and paid-up equity share capital increased from 1,22,65,000 (One Crore Twenty-Two Lakhs Sixty-Five Thousand) Equity shares of INR 10/- each to 3,86,85,588 (Three Crores Eighty-Six Lakhs Eighty Five Thousand Five Hundred Eighty-Eight) Equity shares of INR 10/- each due to the conversion of warrants into equity shares and preferential allotment of equity shares.

The details of the allotment are as follows:

CONVERTIBLE WARRANTS

The Members of the Company approved the preferential issue and allotment of **5,00,00,000 (Five Crore) convertible warrants**, convertible into an equivalent number of equity shares of the Company having a face value of ₹10/- each, at an issue price of ₹16/- per warrant, to the non-promoter(s) of the Company in the Extra-Ordinary General Meeting held on 23rd December, 2024.

Subsequently, the Company received **in-principle approval from BSE Limited on 1st April, 2025** for **4,96,15,000 equity shares** proposed to be issued upon conversion of the said warrants.

Pursuant to the above approval, the Company allotted **3,20,12,000 convertible warrants**. Out of these warrants, **2,29,67,000 warrants have been converted into equity shares**, while **90,45,000 warrants remain pending for conversion** as on **31st March, 2026.**

PREFERENTIAL ALLOTMENT

During the Financial Year 2025–2026, at the Annual General Meeting of the Company held on **29th September, 2025**, the Members of the Company approved the further issue of up to **40,50,000 (Forty Lakh Fifty Thousand) equity shares** on a preferential basis to the non-promoters of the Company.

Subsequently, the Company received **in-principal approval from BSE Limited on 06th January, 2026** for the allotment of **40,50,000 equity shares** pursuant to the aforesaid preferential issue.

Pursuant to the said approval, the Company allotted **34,53,588 equity shares** to the non-promoter(s) within **15 days from the date of receipt of the in-principle approval from the Stock Exchange**.

The details of the changes are as follows:

Particulars	**Number of Equity Shares**
At the beginning of the year	1,22,65,000
Equity Shares issued pursuant to conversion of warrants	2,29,67,000
Equity Shares issued on preferential allotment	34,53,588
At the end of the year	**3,86,85,588**

Therefore, the issued, subscribed and paid up capital of the Company stood at 3,86,85,588 (Three Crores Eighty-Six Lakhs Eighty Five Thousand Five Hundred Eighty-Eight) Equity shares of INR 10/- each as on 31st March, 2026.

BUY BACK OF SECURITIES

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

BONUS SHARES:

No bonus shares were issued during the period under review.

ISSUE OF EQUITY SHARES UNDER ESOP

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

ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS AS TO DIVIDEND, VOTING OR OTHERWISE

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

5. DIVIDEND

The Board of Directors has not recommended any dividend for the financial year ended on 31st March, 2026

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to provisions of Section 125 of the Act, the dividends which have remained unpaid / unclaimed for a period of Seven (7) years from the date of transfer the unpaid dividend amount is mandatorily required to be transferred to the Investor Education and Protection Fund (IEPF) established by the Central Government.

The provisions of above section are not applicable to the Company since no dividend was lying in unpaid dividend account.

7. LISTING ON STOCK EXCHANGES

The Equity Shares of the Company are listed on ***Bombay Stock Exchange ("BSE").***

8. TRANSFER TO RESERVE

During the Financial Year under review, Company has transferred the loss of INR 135.63/- (In Lakhs) to the Reserves & Surplus of the Company for the Financial year 2025-2026.

9. DIRECTORS & KEY MANAGERIAL PERSONNEL:

The Board of Directors of the Company is constituted in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board comprises of Three Directors, one of whom is Executive Director, Two Non-Executive Directors, and one Woman Director as on 31st March, 2026.

Due to the resignation of Mr. Mahendra Prasad Sharma, Independent Director, with effect from 12th February, 2026, there was a vacancy in the position of Independent Director during the financial year.

However, subsequent to the end of the financial year, the composition of the Board has been duly constituted in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable**.**

As on 31st March 2026, your company has the following Directors and Key Managerial Personnel on its Board:

DIN / PAN	Name of Director/KMP	Designation	Date of Appointment	Date of cessation
00060319	Mr. Aushim Khetarpal	Managing Director	01/05/2002	-
09492441	Ms. Rachna Panwar	Non-Executive Director	15/02/2022	-
07892196	Mr. Mahesh Kumar Verma	Non-Executive Independent Director	01/08/2017	-
00899838	Mr. Balakrishna Ramarao Maddur	Non-Executive Independent Director	30/09/2019	28/05/2025
02651989	Mr. Mahendra Prasad Sharma	Non-Executive Independent Director	06/09/2025	12/02/2026
AARPK6516A	Mr. Aushim Khetarpal	Chief Financial officer	20/04/2021	-
BEYPT8938P	Mr. Akash Toshniwal	Company Secretary and Compliance Officer	15-07-2020	29-05-2025
DJMPA1262C	Ms. Priya Aggarwal	Company Secretary and Compliance Officer	20/06/2025	-

In accordance with the requirements of the Act and the Company's Articles of Association, **Ms. Rachna Panwar (DIN: 09492441)** retires by rotation and is eligible for re- appointment. The resolution seeking Members' approval for her re-appointment forms part of the Notice.

A detailed profile of **Ms. Rachna Panwar (DIN: 09492441)** along with additional information required under Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings is provided separately by way of Annexure A to the Notice of the AGM which forms part of this Annual Report.

Based on the recommendation of the Nomination and Remuneration Committee (NRC) and the Board and in accordance with the provisions of the Act and Listing Regulations, following appointments/cessations were made during the FY 2025-2026:

1. Mr. Akash Toshniwal (Membership No.62368) resigned from his position as Company Secretary & Compliance officer w.e.f. 29th May, 2025.

2. Ms. Priya Aggarwal (Membership No. 77022) was appointed as the Company Secretary & Compliance officer w.e.f. 20th June, 2025.

3. Mr. Balakrishna Ramarao Maddur (DIN: 00899838) resigned from his position of Non-Executive Independent Director w.e.f. 28th May, 2025.

4. Mr. Mahendra Prasad Sharma (DIN: 02651989) was appointed as an Additional Independent Director (Non-executive) of the Company vide board Resolution dated 06th September, 2025.

   The said appointment of Mr. Mahendra Prasad Sharma (DIN: 02651989) as Non-Executive Independent Director was approved by the Members at the AGM held on 29th September, 2025 for a term of 5 years. However, he has resigned from its position w.e.f. 12th February, 2026.

As on the date of the report, following appointments/cessations were made:

1. Ms. Bhawna Shadija (DIN 11932458) was appointed as an Additional Director in the category of Non-Executive Independent Director of the Company w.e.f. 08.09.2026.

2. Mr. Akash Singh Tomar (DIN: 11932479) was appointed as an Additional Director in the category of Non-Executive Independent Director of the Company w.e.f. 08.09.2026.

3. Mr. Mahesh Kumar Verma (DIN: 07892196) resigned from his position as Non-Executive Independent Director w.e.f. 07.09.2026.

10. NUMBER OF MEETINGS OF THE BOARD

The Board duly met during the year as per timelines prescribed under the_Companies Act, 2013 and Secretarial Standards issued by the ICSI and meetings were duly convened with proper quorum.

The particulars of meetings held and attendance of each Director are detailed in the **Corporate Governance Report** forming part of this Annual Report.

DECLARATION OF INDEPENDENCE OF DIRECTOR

Pursuant to the provisions of Section 149(7) of the Act, the Independent Director have submitted declarations that he meets the criteria of independence as provided in Section 149(6) of the Act along with Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. The Board has taken on record the said declarations submitted by the Independent Directors after undertaking due assessment of the veracity of the same and Independent Directors of the Company possess necessary expertise, integrity and experience. There has been no change in the circumstances affecting their status as Independent Directors of the Company

The terms and conditions of appointment of Independent Directors are also available on the Company's website and can be accessed through the link: www.orienttradelink.in

11. SEPARATE MEETING OF INDEPENDENT DIRECTORS

Independent Directors of the Company held their Separate meeting dated **23.09.2025** under Regulation 25(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Schedule IV of Companies Act, 2013 at the registered office of the Company at 801-A, 8th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Ro, ads, Ahmedabad, Navrangpura, Gujarat, India, 380009.

Familiarization Program for Independent Directors Pursuant to the provisions of Regulation 25(7) of the SEBI Listing Regulations read with Schedule IV of the Act, the Company has in place a Familiarization Program for its Independent Directors to acquaint them with the Company, their roles and responsibilities, the business model, operational aspects and governance framework of the Company. Through this program, the Independent Directors are provided with relevant information and insights to enable them to gain a comprehensive understanding of the Company's business and to contribute effectively to the Board and its Committees. The familiarization sessions are conducted through presentations, briefings and interactions with senior management, as and when required. Details of the Familiarization Program for Independent Directors are also disclosed on the Company's website and can be accessed by clicking here.

12. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134 of the Act, with respect to Directors Responsibility Statement, your Directors state that:

1. In the preparation of the annual accounts for the financial year ended March 31, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act have been followed and there are no material departures from the same.

2. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the losses of the Company for the financial year ended on that date.

3. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

4. The Directors had prepared the Annual Accounts on a Going Concern Basis.

5. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

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

13. BOARD COMMITTEE(S) AND THEIR MEETINGS THEREOF:

Currently, the Board has three committees:

- Audit Committee
- Nomination & Remuneration Committee
- Stakeholder Remuneration Committee.

Details of composition, terms of reference and number of meetings held for respective committees are given in the Report on **Corporate Governance**, which forms a part of this Annual Report. Further, during the year under review, all recommendations made by the various committees have been accepted by the Board.

14. VIGIL MECHANISM / WHISTLE BLOWER POLICY

Pursuant to Section 177(9) of the Act, a vigil mechanism was established for directors and employees to report to the management instances of unethical behavior, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy.

The Vigil Mechanism provides a mechanism for employees of the Company to approach the Chairperson of the Audit Committee of the Company for redressal. No person has been denied access to the Chairperson of the Audit Committee.

The Policy is available on the Company's website and can be accessed at https://www.orienttradelink.in/.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE

The particulars of loans, guarantees and investments, wherever required, have been disclosed in the financial statements, which also form part of this report.

16. PARTICULARS OF RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the company with related parties which may have potential conflict with the interest of the company at large. Your directors draw your attention to notes to the financial statements for detailed related parties' transactions entered during the year.

Accordingly, as per third proviso to Section 188(1) of the Act, required approvals of the Board or Members / Shareholders has been obtained for such transactions. However, as part of good corporate governance, all related party transactions covered under Section 188 of the Act are approved by the Audit committee.

The Form AOC- 2 is attached as **Annexure-I** with this report.

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

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

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

- **Foreign Exchange Earnings and Outgo:**

(Amount in INR)

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

18. RISK MANAGEMENT POLICY

Pursuant to Regulation 21(5) of SEBI (LODR) Regulations, 2015, the Company does not fall under List of Top 1000 Companies and thus the company is not required to frame Risk Management Policy mandatorily. The Company has a well-defined risk management framework in place.

The Company has established procedures to periodically place before the Audit Committee and the Board, the risk assessment procedures and minimization procedures being followed by the Company and steps taken by it to mitigate these risks.

Further details on the risk management activities including the implementation of risk management policy, key risks identified and their mitigations are covered in Management Discussion and Analysis Report, which forms part of this Annual Report.

19. CORPORATE SOCIAL RESPONSIBILITY

The requirement for constitution of Corporate Social Responsibility (CSR) committee and incurring of CSR expenditure as per Section 135 of the Companies Act, 2013 are not applicable on the Company.

20. BOARD EVALUATION

As per provisions of Section 134(3) of the Companies Act, 2013 and Rules made thereunder, the Board of Directors has carried out an annual evaluation of its own performance, Board Committees and individual Directors.

The performance of the Board of Directors and its Committees were evaluated on various parameters such as structure, composition, experience, performance of specific duties and obligations, quality of decision making and overall effectiveness.

The performance of individual Directors was evaluated on parameters, such as meeting attendance, participation and contribution and independent judgment.

The Board members noted from time to time the suggestions/ inputs of Independent Directors, Nomination Committee and Audit Committee and also discussed various initiatives to further improve the Board effectiveness.

In a separate meeting of Independent Directors performance of non-independent Directors, performance of the Board as a whole and performance of the Chairperson was evaluated.

21. SUBSIDIARY COMPANIES/ JOINT VENTURE/ ASSOCIATES

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

22. VALUATION DONE AT THE TIME OF ONE- TIME SETTLEMENT

During the financial year under review, disclosure w.r.t. details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the banks or financial institutions along with the reasons thereof, is not applicable.

23. AUDITOR & AUDITORS REPORT

STATUTORY AUDITORS

M/s. NYS & Co. (Firm Registration Number: 017007N), Chartered Accountants, were appointed as the Statutory Auditors of the Company for a term of five (5) consecutive years from the conclusion 31st Annual General Meeting till the conclusion of 36th Annual General Meeting to be held in the year 2030, at such remuneration as may be decided by the Board of Directors from time to time.

There are no qualifications, reservation or adverse remark or disclaimer made by the Statutory Auditors in their Report.

REPORTING OF FRAUD

There was no instance of fraud during the year under review, which the statutory Auditors to Report to the Audit Committee and/or Board under Section 143(12) of the Act and Rules framed thereunder.

SECRETARIAL AUDIT REPORT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed **Vaibhav Sharma & Associates, Practicing Company Secretaries, (FRN: *S2012DE180700*)**, to carry out Secretarial Audit for the Financial Year 2025-26. The Secretarial Audit report is annexed as "**Annexure – III"** to this Report.

The Secretarial Auditors has not given any remarks or qualified opinion except for the following observations:

S No.	Auditor's comments	Management's response
1.	As on March 31, 2026, the composition of the Board of Directors was not proper in compliance with the provisions of Section 149(4) of the Companies Act, 2013, and Regulation 17(1)(b) of SEBI (LODR), 2015 as the Company did not have the requisite number of Independent Directors constituting at least one-third of the total strength of the Board.	Due to the resignation of **Mr. Mahendra Prasad Sharma (DIN: 02651989)** a vacancy arose in the Board. Subsequent to the end of the Financial Year, the Company filled the said vacancy and complied with the applicable requirements, and the Composition of the Board are duly constituted.

2.	Pursuant to the provisions of Section 177(2) of the Companies Act, 2013 read with Regulation 18(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the composition of the Audit Committee is presently not in compliance, as the Committee does not comprise at least two-thirds Independent Directors, as required under the applicable provisions	Due to the resignation of **Mr. Mahendra Prasad Sharma (DIN: 02651989)**, a vacancy arose in the Board. Subsequent to the end of the Financial Year, the Company filled the said vacancy and complied with the applicable requirements, and the Composition of the Committee are duly constituted.
3.	Pursuant to the provisions of Section 178(1) of the Companies Act, 2013 read with Regulation 19(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the composition of the Nomination and Remuneration Committee is presently not in compliance, as the Committee does not comprise at least two-thirds Independent Directors, as prescribed under the applicable provisions.	Due to the resignation of **Mr. Mahendra Prasad Sharma (DIN: 02651989)**, a vacancy arose in the Board. Subsequent to the end of the Financial Year, the Company filled the said vacancy and complied with the applicable requirements, and the Composition of the Committee are duly constituted.
4	The Company submitted its financial results for the quarters ended September 2025, December 2025 and March 2026 with a delay beyond the timelines prescribed under Regulation 33(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	**For September, 2025** The Company was unable to conduct its Board meeting for the quarter ended September, 2025 due to minor differences which were noted in the financial results which further needed additional review and confirmation and the same were declared on 24th November, 2026. **For December, 2025** Due to non-availability of Managing Director, the Company was unable to convene its meeting with in prescribed time Limit, the same were declared on 18th February, 2026. **For March, 2026** Due to Managing Director is hospitalized, the Company was unable to convene its meeting with in prescribed time Limit, the same were declared on 05th June, 2026.
5	The Company submitted the shareholding pattern for the quarter ended June 2025 and September 2025 to the Stock Exchange with a delay of 7 days and 8 days, respectively.	The Company will ensure to comply with the same within the prescribed timelines in the future.
6	The Company failed to file the Statement of Utilization of fund for the quarter ended September 2025	The Management will ensure to comply with the applicable laws within the prescribed time in the future.

7	The Company submitted the statement on investor complaints for the quarter and year ended March 31, 2026, with a delay beyond the prescribed timeline under Regulation 13 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	The Management will ensure to comply with the applicable laws within the prescribed time in the future.
8	The Integrated Governance Report for the quarter ended March 31, 2026, was submitted by the Company subsequent to the prescribed timeline under Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The Management will ensure to comply with the applicable laws within the prescribed time in the future.
9.	The SOP fines levied by the Stock Exchange in respect of the quarters ended September 2025, December 2025 and March 2026 remained outstanding.	The Management has taken necessary steps in this regard and the outstanding SOP fines for the quarters ended September 2025, December 2025 and March 2026 are being addressed appropriately

INTERNAL AUDITORS

The Company has appointed **M/s AM Sharma & Associates (FRN: 030525N)** Internal Auditors of the Company for the Financial Year 2025-2026 in accordance with the provisions of section 138 of the Companies Act, 2013 with rule 13 of the Companies (Accounts) Rules, 2014, and other applicable provisions related thereto.

COST RECORDS AND COST AUDIT

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

24. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with applicable provisions of the Secretarial Standards related with issued by the Institute of Company Secretaries of India and approved by the Government of India under Section 118(10) of the Companies Act, 2013.

25. CODE OF CONDUCT AND ETHICS

The Code of conduct of the Company aims at ensuring consistent standards of conduct and ethical business practices across the Company. This Code is reviewed on an annual basis and the latest Code is available on the website of the Company at: www.orienttradelink.in/

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, a confirmation from the Managing Director regarding compliance with the code by all the Directors and senior management of the Company is annexed in **Annexure-IV.**

26. MANAGEMENT DISCUSSIONS & ANALYSIS REPORT

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

27. MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments, affecting the financial position of the Company which occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report.

28. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014

Disclosure pertaining to remuneration and other details as required under Section 197 of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given in "**Annexure–II"** to this Report.

The Statement containing the particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5(2) and other applicable rules (if any) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in a separate annexure forming part of this report.

29. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND OTHER DETAILS

The Nomination & Remuneration Committee of Directors have approved a Policy for Selection, Appointment, Remuneration and determine Directors' Independence of Directors which inter-alia requires that composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors, KMP and senior management employees and the Directors appointed shall be of high integrity with relevant expertise and experience so as to have diverse Board and the Policy also lays down the positive attributes/criteria while recommending the candidature for the appointment as Director.

Nomination & Remuneration Policy is uploaded on the website of the Company i.e. at https://orienttradelink.in/

30. INTERNAL CONTROL SYSTEM

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

The Company has a well-placed, proper and adequate Internal Financial Control system which ensures that all the assets are safeguarded and protected and that the transactions are authorized, recorded and reported correctly. To further strengthen the internal control process, the Company has developed the very comprehensive compliance management tool to drill down the responsibility of the compliance from top management to executive level.

31. DEPOSITS

The Company has neither accepted nor renewed any deposits from the public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet for the F.Y. 2025-26.

32. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance towards sexual harassment at the workplace and towards this end, has adopted a policy in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under.

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

During the year under review, the details of complaints pertaining to sexual harassment received are as follows:

S No.	Particulars	Details
1.	Number of complaints of sexual harassment received in the year	Nil
2.	Number of complaints disposed off during the year	Nil
3.	Number of cases pending for more than ninety days	Nil
4.	Number of complaints pending as on the end of the financial year	Nil

33. CHANGE IN REGISTERED OFFICE OF THE COMPANY

During the Financial Year under review, there is no change in the registered office of the Company.

34. WEBSITE OF THE COMPANY

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

35. EXTRACT OF ANNUAL RETURN

Pursuant to the provision of Section 92(3) of the Companies Act, 2013 read with Rule 12 (1) of the Companies (Management and Administration) Rules, 2014, the extract of annual return as on 31st March 2026 will be available on the website of the Company i.e., www.orienttradelink.in.

36. CORPORATE GOVERNANCE

Pursuant to Regulation 34 of the SEBI Listing Regulations, Report on Corporate Governance along with the certificate from a Practicing Company Secretary certifying compliance with conditions of Corporate Governance is part to this Report in **Annexure-VII.**

37. SIGNIFICANT AND MATERIAL ORDER PASSED BY REGULATORS

There are no significant and material order passed by the regulators or Courts or Tribunal's impacting the going concern status of your Company and its operation in future.

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

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

39. STATEMENT OF DEVIATION OR VARIATION

The disclosure requirements relating to deviation or variation in the utilization of proceeds from a public issue, rights issue or preferential issue, as prescribed under the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws, are applicable to the Company.

However, The Company confirms that there was no deviation or variation in the utilization of the proceeds or in the terms of the preferential issue during the financial year under review.

The details regarding the utilization of proceeds are annexed as **Annexure-X.**

40. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

There are no shares in the demat suspense account or unclaimed suspense account during the year.

41. PREVENTION OF INSIDER TRADING

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

42. BUSINESS RESPONSIBILITY AND SUSTAINABLITY REPORTING (BRSR)

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the top 1,000 listed companies based on market capitalization (as on March 31 of the preceding financial year) are required to submit a Business Responsibility and Sustainability Report (BRSR) in the format prescribed by SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, with effect from the financial year 2022–23.

However, the Company does not fall within the top 1,000 listed entities based on market capitalization as per the list published by BSE as on March 31, 2026, and accordingly, the requirement to submit the BRSR for the financial year 2025–26 is not applicable to the Company.

43. DISCLOSURE WITH RESPECT TO THE COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT, 1961

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

44. CEO/CFO CERTIFICATION

As required under Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, the Managing Director and CFO of the Company have certified the accuracy of the Financial Statements and adequacy of Internal Control Systems for financial reporting for the year ended 31st March, 2026. The Certificate is annexed in **Annexure-V**.

45. ACKNOWLEDGEMENT

The Board of Directors wish to place on record their deep appreciation and thanks the Company's shareholders, employees, customers, vendors, investors and members for their consistent support and encouragement of the Company. The enthusiasm and beneficent efforts of the employees have enabled the company to remain at the leading-edge of the industry. Your Directors would also like to acknowledge and thanks the Government of India and concerned government departments / agencies for their co-operation.

Date: 08.09.2026
Place: New Delhi

For & on behalf of
Orient Tradelink Limited

Sd/-	*Sd/-*
Aushim Khetarpal	**Rachna Panwar**
Managing Director & CFO	**Director**
DIN: 00060319	**DIN: 09492441**

"Annexure-I"

FORM NO. AOC-2
(Pursuant to Clause (h) of Sub-Section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

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

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

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

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

Name of Related Party	Nature of Relationship	Nature of contracts/ arrangement/ transactions	Duration of contracts/ arrangement/ transactions	Date(s) of approval by the board, if any	Amount (In Lakhs)
AUM Sportainment Private Limited	Group Company	Purchase of goods or services	As mutually decided	29.05.2025	988.11
AUM Sportainment Private Limited	Group Company	Sale of goods or services	As mutually decided	29.05.2025	13.29
Aushim Khetarpal	Managing Director/Promoter/CFO	Interest paid	As mutually decided	29.05.2025	31.54
Aushim Khetarpal	Managing Director/Promoter/CFO	Remuneration	As mutually decided	29.05.2025	72.00
Mahesh Verma	Director	Remuneration	As mutually decided	29.05.2025	1.08
Mahesh Verma	Director	Loan	As mutually decided	29.05.2025	1.97
Radiant Sports Management Private Limited	Group Associates	Loan	As mutually decided	29.05.2025	9.33

Shirdi Sai Baba Foundation	Group Associates	Sale of goods or services	As mutually decided	29.05.2025	1,132.13
Shirdi Sai Baba Foundation	Group Associates	Purchase of goods or services	As mutually decided	29.05.2025	24.85
Divinus Promotors Pvt Ltd	Group Associates	Loan	As mutually decided	29.05.2025	223.89

Date: 08.09.2026
Place: New Delhi

For & on behalf of
Orient Tradelink Limited

Sd/-
Aushim Khetarpal
Managing Director & CFO
DIN: 00060319

Sd/-
Rachna Panwar
Director
DIN: 09492441

"Annexure-II"

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

S.NO.	PARTICULARS	REMARKS
1	The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year.	2.96:1
2	The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.	Director: Increase by 44.49% CFO: NIL Company Secretary: NIL
3	The percentage increase in the median remuneration of employees in the financial year	NIL
4	The number of permanent employees on the rolls of Company	8
5	The explanation on the relationship between average increase in remuneration and Company performance	The increase in remuneration is aligned with the Company's performance, individual responsibilities, and the prevailing industry standards, and is in accordance with the Company's remuneration policy.
6	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	Average percentage increase in the employee remuneration: NIL During the Financial Year 2025–26, the Company paid remuneration of **INR 72,00,000/-** to **Mr. Aushim Khetarpal**, whereas during the Financial Year 2024–25. the Company paid remuneration of **INR 36,00,000/-**
7	Affirmation that the remuneration is as per the remuneration policy of the Company	The Directors affirm that the remuneration paid is as per the Remuneration Policy of the Company.

Date: 08.09.2026
Place: Delhi

For & on behalf of
Orient Tradelink Limited

Sd/-
Aushim Khetarpal
Managing Director & CFO
DIN: 00060319

Sd/-
Rachna Panwar
Director
DIN: 09492441

"Annexure-III"

Form No. MR-3
Secretarial Audit Report
For the Financial year ended 31 March, 2026

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

To,
The Members,
Orient Tradelink Limited
CIN: L65910GJ1994PLC022833
801-A, 8th Floor, Mahalay Building,
Behind Fairdeal House, Off: C. G. Road,
Swastik Cross Ro, ads, Ahmedabad,
Navrangpura, Gujarat, India, 380009

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. Orient Tradelink Limited** (hereinafter called **"the Company" CIN: L65910GJ1994PLC022833).** The Secretarial Audit was conducted 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 **Orient Tradelink Limited** 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 extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Orient Tradelink Limited 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 thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings. **(Not applicable to the Company during the Financial Year 2025-26)**

(v) Sexual Harassment of women at work place (Prevention, Prohibition and Redressal) Act, 2013

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

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

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

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018

d) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company for the Financial Year 2025-26).**

e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and the Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Act and dealing with client;

f) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021. **(Not applicable to the Company during the Financial Year 2025-26)**

g) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. **(Not applicable to the Company during the Financial Year 2025-26).**

h) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. **(Not applicable to the company during the Financial Year 2025-26)**

i) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009; **(Not applicable to the company during the Financial Year 2025-26)**

j) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

(a) Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and General Meeting (SS-2) issued by the Institute of Company Secretaries of India; and

(b) The Listing Agreement entered into by the Company with the Bombay Stock Exchange (BSE).

During the Audit period as per explanation and clarification given to us and the representation made by management, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

1. As on March 31, 2026, the composition of the Board of Directors of the Company was not in compliance with the provisions of Section 149(4) of the Companies Act, 2013 and Regulation 17(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as the Company did not have the requisite number of Independent Directors constituting at least one-third of the total strength of the Board.

2. Pursuant to the provisions of Section 177(2) of the Companies Act, 2013 read with Regulation 18(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements)

Regulations, 2015, the Composition of the Audit Committee is presently not in Compliance, as the Committee does not comprise of two-thirds Independent Directors, as required under the applicable provisions.

3. Pursuant to the provisions of Section 178(1) of the Companies Act, 2013 read with Regulation 19(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Composition of the Nomination and Remuneration Committee is presently not in compliance, as the Committee does not comprise of two-thirds Independent Directors, as prescribed under the applicable provisions.

4. The Company submitted its financial results for the quarters ended September 2025, December 2025 and March 2026 with a delay beyond the timelines prescribed under Regulation 33(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. The Company submitted the shareholding pattern for the quarters ended June 2025 and September 2025 to the Stock Exchange with a delay of 7 days and 8 days, respectively.

6. The Company has not submitted the Statement of Utilization of fund for the quarter ended September 2025.

7. The Company submitted the statement on investor complaints for the quarter and year ended March 31, 2026, with a delay beyond the prescribed timeline under Regulation 13 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

8. The Integrated Governance Report for the quarter ended March 31, 2026, was submitted by the Company subsequent to the prescribed timeline under Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

9. The SOP fines levied by the Stock Exchange in respect of the quarters ended September 2025, December 2025 and March 2026 remained outstanding.

We further report that:

The Compliance by the Company of applicable financial laws, like Direct and Indirect Tax Laws, has not been reviewed in Secretarial Audit since the same have been subject to review by Statutory Financial Auditor and other designated professionals.

The Board of Directors of the Company comprises Executive, Non-Executive and Independent Directors. However, as on March 31, 2026, there was a vacancy in the position of one Independent Director, The Company is taking necessary steps to appoint the requisite Independent Director and ensure compliance with the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

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

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

Thanking You
M/s. Vaibhav Sharma & Associates
Practicing Company Secretaries

Sd/-
Vaibhav Sharma
M. No.: A30041,
C.P. No.: 10831
PRN:2689/2022

Date: 05.09.2026
Place: Delhi
UDIN: A030041H001390378

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

Annexure-A

To,
The Members,
Orient Tradelink Limited,
CIN: L65910GJ1994PLC022833
801-A, 8th Floor, Mahalay Building,
Behind Fairdeal House, Off: C. G. Road,
Swastik Cross Ro, ads, Ahmedabad,
Navrangpura, Gujarat, India, 380009

The Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial record. The verification was done on test basis to ensure that the correct facts are reflected in secretarial records. We believe that the practices and processes, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained management representation about the compliance of laws, rules, regulations, norms and standards and happening of events.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, norms and standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
7. We have reported, in our audit report, only that non-compliance, especially in respect of filing of applicable forms/documents, which, in our opinion, are material and having major bearing on financials of the Company.

Thanking You
M/s. Vaibhav Sharma & Associates
Practicing Company Secretaries

Sd/-
Vaibhav Sharma
M. No.: A30041,
C.P. No.: 10831
PRN:2689/2022

Date: 05.09.2026
Place: Delhi
UDIN: A030041H001390378

"Annexure-IV"

To,
The Board of Directors
Orient Tradelink Limited
801-A, 8th Floor, Mahalay Building,
Behind Fairdeal House, C. G. Road,
Swastik Cross Roads, Navrangpura, Ahmedabad, GJ-380009

Subject: Declaration confirming Compliance with the Code of Conduct for Board of Directors and Senior Management Personnel of the Company in accordance with the provision of Part D of Schedule V of the SEBI (LODR) Regulations, 2015

I, **Aushim Khetarpal,** Managing Director of the Company, hereby declare that the members of the Board of Directors and Senior Management Personnel of the Company have affirmed the compliance with the Code of Conduct for Board of Directors and Senior Management Personnel of the Company for the financial year 2025-2026.

For & on behalf of
Orient Tradelink Limited

Sd/-
Aushim Khetarpal
Managing Director & CFO
DIN: 00060319

Date: 08.09.2026
Place: New Delhi

"Annexure-V"

To,
The Board of directors
Orient Tradelink Limited
801-A, 8th Floor, Mahalay Building,
Behind Fairdeal House,C. G. Road,
Swastik Cross Roads, Navrangpura,
Ahmedabad, GJ-380009

Sub: Compliance Certificate by CEO/ CFO under Regulation 17(8) read with schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, **Aushim Khetarpal**, Chief Financial Officer of the Company, hereby certify to the board of directors of the Company, pursuant to Regulation 17(8) read with schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the effect that:

a) I have reviewed the financial statements (standalone) and the cash flow statement (herein after called as "Statements") for the financial year ended March 31, 2026, and that to the best of my knowledge and belief:

   1. these Statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.

   2. these Statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b) There are, to the best of my knowledge and belief, there are no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.

c) I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify these deficiencies.

d) I have indicated to the Auditors and the Audit Committee:

   1. that there have been no significant changes in internal control over financial reporting during the financial year 2025-2026.

   2. there have been no significant changes in accounting policies during the financial year 2025-2026 and accordingly, no disclosures in the notes to the financial statements are required to be made and that the same have been disclosed in the notes to the financial statements; and

   3. that there are no instances of significant fraud of which I have become aware and the involvement therein, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For & on behalf of
Orient Tradelink Limited

Sd/-
Aushim Khetarpal
Chief Financial officer

Date: 08.09.2026
Place: New Delhi

"Annexure-VI"

MANAGEMENT DISCUSSION AND ANALYSIS

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian Media and Entertainment (M&E) industry is one of the fastest-growing sectors, driven by rising consumer demand, improved advertising revenue, and rapid digitalization. It encompasses a wide range of segments including motion pictures, television programs, commercials, streaming content, music, eSports, radio, publishing, and other allied services. Continuous innovation, technological advancement, and shifting consumer preferences are shaping the industry dynamics.

Our Company has leveraged its experience, robust distribution network, and sound processes to establish a strong presence and maintain a competitive edge in this evolving landscape.

2. OPPORTUNITIES AND THREATS

As an entertainment company, we operate in a dynamic environment influenced by changing consumer trends, economic cycles, market volatility, and regulatory developments. While opportunities include increasing digital consumption and rising demand for innovative content, potential threats include economic fluctuations, policy changes, and intensifying competition. The Company remains proactive in mitigating risks through strategic planning and operational efficiency.

3. RISKS AND AREAS OF CONCERN

In line with the regulatory requirements, the Company has framed a Risk Management Policy to identify and access the key business risk areas and a risk mitigation process. A detailed exercise is being carried out at regular intervals to identify, evaluate, manage and monitor all business risks. The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same through a properly defined framework.

In today's complex business environment, almost every business decision requires executives and managers to balance risk and reward. Effective risk management is therefore critical to an organization's success. Globalization with increasing integration of markets, newer and more complex products and transactions and an increasingly stringent regulatory framework has exposed organizations to and integrated approach to risk management. Timely and effective risk management is of prime importance to our continued success. The sustainability of the business is derived from the following:

Identification of the diverse risks faced by the company.

- The evolution of appropriate systems and processes to measure and monitor them
- Risk Management through appropriate mitigation strategies within the policy framework.
- Monitoring the progress of the implementation of such strategies and subjecting them to periodical audit and review.
- Reporting these risk mitigation results to the appropriate managerial levels.
- There is the risk of loss from inadequate or failed systems, processes or procedures. These may be attributed to human failure or technical problems given the increase use of

technology and staff turnover. Your company has in place suitable mechanisms to effectively reduce such risks.

- All these risks are continuously analyzed and reviewed at various levels of management through an effective information system.

4. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

During the year under review, the Company operated under a single segment; hence, specific segmental performance reporting is not applicable.

5. OUTLOOK

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

6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

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

7. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

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

8. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED

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

9. RATIOS:

Ratio	Current Period	Previous Period	% variance	Reason for variance (if above 25%)
Current ratio	3.56	0.48	649%	Increase in current assets and reduction in current liabilities during the year .
Debt equity ratio	0.08	0.33	-74%	Significant increase in Shareholders funds due to right issue and retained earnings.
Debt service coverage ratio	NA	NA	NA	Not required, as variance is less than 25%.
Return on equity ratio	2.29%	6.58%	-65%	Equity Base increased sustainability during the year due to right issue resulting in lower return on equity.
Inventory turnover ratio	5.05	6.02	-16%	Not required, as variance is less than 25%.
Trade receivables turnover ratio	1.32	6.90	-81%	Increase in trade receivables Compared to previous year resulted in lower receivable turnover
Trade payables turnover ratio	1.05	0.81	30%	Reduction in average trade Payables during the year resulted in higher payable turnover
Net capital turnover ratio	1.04	-1.47	-171%	Significant increase in working capital during the year led to lower capital turnover ratio
Net profit ratio	0.09	6.12%	51%	Improvement in profitability and higher other income during the year.
Return on capital employed	1663.58%	8.46%	19573%	Significant reduction in capital employed and improvement in profitability during the year
Return on investment	NA	NA	NA	Not required, as variance is less than 25%.

10. CAUTIONARY STATEMENT

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

Date: 08.09.2026
Place: New Delhi

For & on behalf of
Orient Tradelink Limited

Sd/-	***Sd/-***
Aushim Khetarpal	**Rachna Panwar**
Managing Director & CFO	**Director**
DIN: 00060319	**DIN: 09492441**

"Annexure-VII"

REPORT ON CORPORATE GOVERNANCE

The Directors present the Company's Report on Corporate Governance for the year ended 31st March, 2026 in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015.

1. Company's Philosophy on Corporate Governance

Good corporate practices ensure that a Company meets its obligations to optimize stakeholders' value. The Company always aims to abide by the highest standards of good governance and ethical behavior across all levels. The provisions of the Corporate Governance as prescribed by the Companies Act, 2013 ("the Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), for the time being in force, have been complied with by the Company. The core principles of the Company's Corporate Governance policy's philosophy is towards caring of the society and environment around us, enhancement of stakeholder's values, transparency and promptness in disclosures and communication and complying with the laws in letter as well as in spirit.

2. Board of Directors

The Board is the governing body, appointed by the shareholders, responsible for overseeing the overall functioning of the Company. It provides strategic direction, leadership, and guidance to the Company's management, while also monitoring the Company's performance with the objective of creating long-term value for its shareholders, people, and business partners.

The Board has 3 (Three) Committees Constituted in compliance with the applicable provisions of the Act and SEBI Listing Regulations.

Composition and inter-se relationship

As on 31st March, 2026 and date of this report, the Board comprises of Three directors, including 1 (one) Managing Director & Chief Financial Officer, 2 (Two) Non-Executive Directors Out of the Two Non-Executive Directors, one (1) is Independent Directors and 1 (One) is Non-Executive Women Director. None of the Directors have an inter-se relationship and each one of them is independent of the other. Further, all the Directors of the Company were below the age of seventy-five (75) years.

The Key Managerial Personnel (KMP) of the Company includes 1 (One) Chief Financial Officer and 1 (One) Company Secretary & Compliance Officer.

The composition of the Board is in conformity with Regulation 17 of SEBI Listing Regulations read with Section 149 of the Act. However, Due to the resignation of **Mr. Mahendra Prasad Sharma (DIN: 02651989)** a vacancy arose in the Board. Subsequent to the end of the Financial Year, the Company filled the said vacancy and complied with the applicable requirements, and the Composition of the Board are duly constituted.

Board Meeting

The Board meetings are held at regular intervals to deliberate and decide routine, key and statutory matters. The key issues and decisions from various committee meetings are briefed to the Board members in the subsequent meetings. The time gap between the two Board meetings has not exceeded 120 days.

The notice and detailed agenda for Board meetings, along with relevant notes and other material information, are circulated to each director in advance which enables the Board to make timely and informed decisions.

The dates of the meetings and attendance of Directors there at are as under:

Sr. No.	Date	Aushim Khetarpal	Rachna Panwar	Mahesh Kumar Verma	Balakrishna Ramarao Maddur	Mahendra Prasad Sharma
1.	04-04-2025	✓	✓	✓	✓	-
2.	05-04-2025	✓	✓	✓	✓	-
3.	07-04-2025	✓	✓	✓	✓	-
4.	08-04-2025	✓	✓	✓	✓	-
5.	09-04-2025	✓	✓	✓	✓	-
6.	10-04-2025	✓	✓	✓	✓	-
7.	11-04-2025	✓	✓	✓	✓	-
8.	14-04-2025	✓	✓	✓	✓	-
9.	15-04-2025	✓	✓	✓	✓	-
10.	18-04-2025	✓	✓	✓	✓	-
11.	17-05-2025	✓	✓	✓	✓	-
12.	29-05-2025	✓	✓	✓	-	-
13.	20.06.2025	✓	✓	✓	-	-
14.	01.07.2025	✓	✓	✓	-	-
15.	30.07.2025	✓	✓	✓	-	-
16.	12.08.2025	✓	✓	✓	-	-
17.	13.08.2025	✓	✓	✓	-	-
18.	14.08.2025	✓	✓	✓	-	-
19.	29.08.2025	✓	✓	✓	-	-
20.	30.08.2025	✓	✓	✓	-	-
21.	01.09.2025	✓	✓	✓	-	-
22.	06.09.2025	✓	✓	✓	-	-
23.	09.09.2025	✓	✓	✓	-	✓
24.	10.09.2025	✓	✓	✓	-	✓
25.	12.09.2025	✓	✓	✓	-	✓
26.	15.09.2025	✓	✓	✓	-	✓
27.	24.09.2025	✓	✓	✓	-	✓
28.	09.10.2025	✓	✓	✓	-	✓

29.	13.10.2025	✓	✓	✓	-	✓
30.	14.10.2025	✓	✓	✓	-	✓
31.	15.10.2025	✓	✓	✓	-	✓
32.	16.10.2025	✓	✓	✓	-	✓
33.	17.10.2025	✓	✓	✓	-	✓
34.	23.10.2025	✓	✓	✓	-	✓
35.	24.10.2025	✓	✓	✓	-	✓
36.	25.10.2025	✓	✓	✓	-	✓
37.	29.10.2025	✓	✓	✓	-	✓
38.	10.11.2025	✓	✓	✓	-	✓
39.	14.11.2025	✓	✓	✓	-	✓
40.	20.11.2025	✓	✓	✓	-	✓
41.	24.11.2025	✓	✓	✓	-	✓
42.	26.11.2025	✓	✓	✓	-	✓
43.	28.11.2025	✓	✓	✓	-	✓
44.	08.12.2025	✓	✓	✓	-	✓
45.	09.12.2025	✓	✓	✓	-	✓
46.	10.12.2025	✓	✓	✓	-	✓
47.	07.01.2026	✓	✓	✓	-	✓
48.	08.01.2026	✓	✓	✓	-	✓
49.	09.01.2026	✓	✓	✓	-	✓
50.	10.01.2026	✓	✓	✓	-	✓
51.	11.01.2026	✓	✓	✓	-	✓
52.	12.01.2026	✓	✓	✓	-	✓
53.	13.01.2026	✓	✓	✓	-	✓
54.	14.01.2026	✓	✓	✓	-	✓
55.	15.01.2026	✓	✓	✓	-	✓
56.	16.01.2026	✓	✓	✓	-	✓
57.	17.01.2026	✓	✓	✓	-	✓
58.	19.01.2026	✓	✓	✓	-	✓
59.	20.01.2026	✓	✓	✓	-	✓

60.	18.02.2026	✓	✓	✓	-	✓

Names and category of the Directors, their attendance at Board Meetings, last Annual General Meeting and the number of Directorship(s) and Chairman/Membership(s) held in other Companies as on 31st March, 2026

Name of the Director	Category	No. of Board Meetings during the FY 2025-2026 held		Last AGM attendance (Yes/No)
		Held during the Year	Attended	
Mr. Aushim Khetarpal	Managing Director & CFO	60	60	Yes
Ms. Rachna Panwar	Non-Executive Director	60	60	Yes
Mr. Mahesh Kumar Verma	Independent Director	60	60	Yes
*Mr. Mahendra Prasad Sharma	Independent Director	60	38	Yes
**Mr. Balakrishna Ramarao Maddur	Independent Director	60	11	No

- Mr. Mahendra Prasad Sharma (DIN: 02651989) was appointed as an Additional Independent Director (Non-executive) of the Company vide board Resolution dated 06th September, 2025.

  The said appointment of Mr. Mahendra Prasad Sharma (DIN: 02651989) as Non-Executive Independent Director was approved by the Members at the AGM held on 29th September, 2025 for a term of 5 years. However, he has resigned from its position w.e.f. 12th February, 2026 due to some personal reasons and certain other pre occupations.

- Mr. Balakrishna Ramarao Maddur (DIN: 00899838) resigned from his position of Non-Executive Independent Director w.e.f. 28th May, 2025 due to certain personal reasons.

The provision of section 167 of the Act requires every Director to attend at least one Board Meeting in every Financial Year. All the Directors of the Company, attended at least one board meeting during the Financial Year.

S No.	Name of Director	Category of Director (Promoter/Non-Promoter/Executive/Non-Executive Director)	No. of other Company's Directorship (including Listed entity)	No. of other company's board committees in which director is a member/ Chairperson (including Listed entity)	Shareholding in Company	No. of convertible instrument held in the Company
1.	Mr. Aushim Khetarpal	Promoter, Executive Director	4 Listed Entity: Nil	0	Listed Entity: Nil	0
2.	Mr. Mahesh Kumar Verma	Non-Promoter, Non-Executive	4 Listed Entity: Nil	0	Listed Entity: Nil	0

		Independent Director				
3.	Ms. Rachna Panwar	Non-Promoter, Non-Executive Director	0	0	0	0

Based on the disclosures provided by the directors, we confirm that, none of the directors:

- ✓ hold directorship in more than 10 (ten) public limited companies, in compliance with section 165 of the Act.
- ✓ hold directorship and acts as independent director in more than 7 (seven) listed companies, in compliance with Regulation 17A of the SEBI Listing Regulations.
- ✓ serve as a member in more than 10 (ten) committees or act as chairperson of more than 5 (five) committees across all public companies, whether listed **or not, in which they serve as director, in compliance with Regulation 26 of the SEBI Listing Regulations.**

Board Skills, Expertise and Competence Matrix

The Board of Directors possesses an appropriate mix of knowledge, skills, experience and expertise required for effectively discharging its responsibilities and overseeing the affairs of the Company. The key skills, expertise and competencies identified by the Board, along with the Directors possessing such skills/expertise/competence, are set out below:

Sr. No.	Skills / Expertise / Competence	Mr. Aushim Khetarpal	Mr. Mahesh Kumar Verma	Ms. Rachna Panwar
1.	Leadership & Strategic Planning	✓	✓	✓
2.	Finance & Accounting	✓	✓	✓
3.	Legal & Regulatory Compliance	✓	✓	✓
4.	Corporate Governance	✓	✓	✓
5.	Business Management & Administration	✓	✓	✓
6.	Risk Management	✓	✓	✓
7.	Industry Knowledge & Experience	✓	✓	✓
8.	Capital Markets & Financial Services	✓	✓	✓

Independent Directors

Independent Directors (IDs) are Non-Executive Directors as defined under Regulation 16(1)(b) of the SEBI Listing Regulations read with Section 149(6) of the Act. The terms and conditions of the appointment of the IDs, including duties of IDs, are disclosed on the website of the Company. The maximum tenure of IDs is in compliance with the Act and SEBI Listing Regulations.

Independent Director has confirmed that he meets the criteria of Independence as mentioned under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations and He maintained the limit of Directorship as provided under the Act and Regulation 25 of the SEBI Listing Regulations and the limit of Committee membership. Basis the confirmation received from the ID, the Board formed an opinion that the independent director fulfills the conditions specified in SEBI Listing Regulations and the Act and is Independent of the management. The Company ensures that the Independent Director has been properly informed about his role and responsibilities in the Company, nature of the Industry in which the Company operates, business model of the Company through various presentations during the Board meetings.

The details of the familiarization programme to IDs are disclosed on the Company's website at the following link of which is as below: [https://www.orienttradelink.in/.](https://www.orienttradelink.in/)

During the FY 2025-26, one separate meeting of the IDs was held on 23rd September, 2025 without the presence of Non-independent Directors and the members of the management. The IDs, inter-alia, reviewed the performance of Non-Independent Directors, Chairman of the Company and the Board as a whole, assessment of quality, quantity and timeliness of flow of information between Company management and the Board.

During the Financial year 2025-2026, Mr. Balakrishna Ramarao Maddur (DIN: 00899838) resigned from his position of Non-Executive Independent Director w.e.f. 28th May, 2025 due to Certain personal reasons. He had also confirmed that there was no other material reason for his resignation.

Mahendra Prasad Sharma resigned as Non-Executive Independent Director of the Company, w.e.f. closure of business hours on 12th February, 2026, prior to the expiry of his term. The resignation was submitted due to personal reasons. He had also confirmed that there was no other material reason for his resignation.

Core skills/ expertise/ competence as identified by Board of Directors and the Directors possessing such skills/ expertise/ competence

The Board consists of qualified members who possess the necessary skills, expertise, and competencies to make effective contributions to both the Board and its committees.

Certificate under Regulation 34 of SEBI Listing Regulations

None of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as director of companies by the SEBI, MCA, or any such statutory authority as on March 31, 2026. A certificate to this effect has been provided by **M/s Vaibhav Sharma & Associates, Company Secretaries, (Firm Registration No.: S2012DE180700)** and the same forms part of this report as **Annexure–IX.**

3. Committees of The Board

In accordance with statutory requirements, the Board has established several committees, each with clearly defined terms of reference and scope of responsibilities, duties & authorities. The objective is to focus on specific areas and facilitating timely resolutions and decision-making.

As on March 31, 2026, the Board has 3 (Three) mandatory committees: Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee.

Brief terms of reference, composition of these committees and other relevant information as required, are provided below:

I. Audit Committee

The Audit Committee is constituted as per Section 177 of the Act and Regulation 18 of the SEBI Listing Regulations. The terms of reference of the Audit Committee are aligned with the regulatory requirements mandated by the Act and Part C of Schedule II of the SEBI Listing Regulations.

Brief description of Terms of Reference

- Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

- Recommendation for appointment, remuneration and terms of appointment of auditors of the company namely, the Statutory Auditors, Internal Auditors, Cost Auditors, Tax Auditors, Secretarial Auditors and their replacement/removal;

- Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

- Examination of the financial statement and the auditors' report thereon;

- Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:

    a) matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013.
    b) changes, if any, in accounting policies and practices and reasons for the same;
    c) major accounting entries involving estimates based on the exercise of judgment by management;
    d) significant adjustments made in the financial statements arising out of audit findings;
    e) compliance with listing and other legal requirements relating to financial statements;
    f) disclosure of any related party transactions;
    g) draft auditor's report including qualifications, if any.

- Reviewing, with the management, the quarterly financial statements before submission to the Board for approval;

- Monitoring the end use of funds raised through public offers and related matters;

- Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice monitoring the utilization of proceeds of a public issue or rights issue or preferential issue or qualified institutional placement and making appropriate recommendations to the Board to take up steps in this matter;

- Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

- Approval or any subsequent modification of transactions of the company with related parties;

- Scrutiny of inter-corporate loans and investments;

- Valuation of undertakings or assets of the company, wherever it is necessary;

- Evaluation of internal financial controls and risk management systems;

- Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

- Discussion with internal auditors of any significant findings and follow up there on

- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;

- Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

- To review the functioning of the whistle blower mechanism/vigil mechanism including the complaints received thereunder and to address concerns in such manner as prescribed under the rules;

- Approval of appointment of chief financial officer (i.e. any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;

- Reviewing the utilization of loans and/ or advances from/investment by the holding company in debarred or disqualified the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments;

- Reviewing the management discussion and analysis of financial condition and results of operations;

- Reviewing statement of significant related party transactions (as defined by the audit committee), submitted by management

- Review compliance with the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended

- To perform such other functions as may be prescribed by the Companies act, 2013 or the SEBI Listing Regulations, as amended or under any other law or as may be prescribed or specified by the Board from time to time

Composition

The Committee comprises of the following Directors as on 31st March 2026:

1. Mr. Aushim Khetarpal – Executive Director
2. Mr. Mahesh Kumar Verma – Non-Executive Independent Director (Chairperson)

As on March 31, 2026, the Audit Committee of the Company was not duly constituted in accordance with the provisions of Section 177 of the Companies Act, 2013, read with the applicable Rules, and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Due to the resignation of **Mr. Mahendra Prasad Sharma (DIN: 02651989)** a vacancy arose in the Board. However, subsequent to the end of the Financial Year, the Company

filled the aforesaid vacancy and complied with the applicable requirements. Accordingly, the Audit Committee was duly constituted, and the Board of Directors, at its meeting held on 08 September 2026, approved the reconstitution of the Audit Committee.
The Committee comprises of the following Directors after reconstitution:

1. Mr. Akash Singh Tomar – Additional Independent Director (Chairperson)
2. Ms. Bhawna Shadija – Member & Additional Independent Director
3. Ms. Rachna Panwar – Member & Non-Executive Director

Meetings and Attendance

During the year, Forty-Eight (48) Audit Committee meetings were held which are as follows:

Sr.No.	Date	Mr. Mahesh Kumar Verma	Mr. Aushim Khetarpal	Mr. Mahendra Prasad Sharma	Mr. Balakrishna Ramarao Maddur
1.	28-05-2025	✓	✓	-	✓
2.	29-05-2025	✓	✓	-	-
3.	09-06-2025	✓	✓	-	-
4.	01-07-2025	✓	✓	-	-
5.	12-08-2025	✓	✓	-	-
6.	13-08-2025	✓	✓	-	-
7.	14-08-2025	✓	✓	-	-
8.	29-08-2025	✓	✓	-	-
9.	30-08-2025	✓	✓	-	-
10.	01-09-2025	✓	✓	-	-
11.	09-09-2025	✓	✓	✓	-
12.	10-09-2025	✓	✓	✓	-
13.	12-09-2025	✓	✓	✓	-
14.	15-09-2025	✓	✓	✓	-
15.	24-09-2025	✓	✓	✓	-
16.	09-10-2025	✓	✓	✓	-
17.	13-10-2025	✓	✓	✓	-
18.	14-10-2025	✓	✓	✓	-
19.	15-10-2025	✓	✓	✓	-
20.	16.10.2025	✓	✓	✓	-
21.	17.10.2025	✓	✓	✓	-
22.	23.10.2025	✓	✓	✓	-

23.	24.10.2025	✓	✓	✓	-
24.	25.10.2025	✓	✓	✓	-
25.	29.10.2025	✓	✓	✓	-
26.	10.11.2025	✓	✓	✓	-
27.	14.11.2025	✓	✓	✓	-
28.	20.11.2025	✓	✓	✓	-
29.	24.11.2025	✓	✓	✓	-
30.	26.11.2025	✓	✓	✓	-
31.	28.11.2025	✓	✓	✓	-
32.	08.12.2025	✓	✓	✓	-
33.	09.12.2025	✓	✓	✓	-
34.	10.12.2025	✓	✓	✓	-
35.	07.01.2026	✓	✓	✓	-
36.	08.01.2026	✓	✓	✓	-
37.	09.01.2026	✓	✓	✓	-
38.	10.01.2026	✓	✓	✓	-
39.	11.01.2026	✓	✓	✓	-
40.	12.01.2026	✓	✓	✓	-
41.	13.01.2026	✓	✓	✓	-
42.	14.01.2026	✓	✓	✓	-
43.	15.01.2026	✓	✓	✓	-
44.	16.01.2026	✓	✓	✓	-
45.	17.01.2026	✓	✓	✓	-
46.	19.01.2026	✓	✓	✓	-
47.	20.01.2026	✓	✓	✓	-
48.	18.02.2026	✓	✓	-	-

All the members possess sound knowledge of finance, accounting practices and internal controls. The attendance of the members at the meetings is as follows:

Sr No.	Name of Director	Designation	Attendance in Committee Meeting	
			Held	Attended
1	Mr. Mahesh Kumar Verma (Non-Executive Independent Director)	Chairman	48	48
2.	Mr. Aushim Khetarpal (Executive Director)	Member	48	48
3.	**Mr. Mahendra Prasad Sharma (Non-Executive Independent Director)	Member	48	37

- **Mr. Balakrishna Ramarao Maddur (DIN: 00899838)** resigned from the post of non-executive independent director w.e.f. 28th May, 2025.

- **** Mr. Mahendra Prasad Sharma (DIN: 02651989)** was appointed as an Additional Independent Director (Non-executive) of the Company vide board Resolution dated 06th September, 2025. The said appointment of Mr. Mahendra Prasad Sharma (DIN: 02651989) as Non-Executive Independent Director was approved by the Members at the AGM held on 29th September, 2025 for a term of 5 years. However, he has resigned from his position w.e.f. 12th February, 2026.

- The Audit Committee invites such of the executives, as it considers appropriate, particularly the head of the finance function, representatives of the Statutory Auditors, representatives of the Internal Auditor.

- All recommendations made by the Audit Committee were accepted by the Board.

- The Chairman of the Audit Committee had attended the last Annual General Meeting held on 29th September, 2025.

II. NOMINATION AND REMUNERATION COMMITTEE (NRC):

The NRC is constituted in as per Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations. The terms of reference of the NRC are aligned with the regulatory requirements mandated by the Act and Part D of Schedule II of the SEBI Listing Regulations.

Terms of reference

The brief terms of reference of the NRC are as under:

- To formulate the criterion for determining qualifications, positive attributes and independence of a Director and recommend to the Board of Directors a policy relating to the remuneration for the Directors, Key Managerial Personnel (KMPs), Senior Management Personnel and other employees;
- For every appointment of an independent director, the Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
  a) use the services of external agencies, if required;
  b) consider candidates from a wide range of backgrounds, having due regard to diversity; and
  c) consider the time commitments of the candidates

- To identify the persons who are qualified to become directors and who may be appointed as the KMPs or in senior management of the Company in accordance with the criteria laid down and recommend to the Board of Directors their appointment and removal.

- To review the structure, size and composition (including the skills, knowledge and experience) of the Board and making recommendations on any proposed changes to the Board to complement the Company's corporate strategy, with the objective to diversify the Board;

- To make recommendations to the Board on the remuneration payable to the Directors/ KMPs/ Senior Management Personnel;

- To formulate the criteria/manner for evaluation of performance of Board of Directors, its Committees, individual directors including independent directors;

- To assess the independence of Independent Directors;

- To make recommendations to the Board concerning any matters relating to the continuation in office of any Director at any time including the suspension or termination of service of an Executive Director as an employee of the Company subject to the provision of the applicable laws and their service contract;

- To ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks;

- To devise a policy on Board diversity;

- To develop a succession plan for the Board and to regularly review the plan;

- Such other key issues/matters as may be referred/ delegated by the Board or as may be necessary in view of the SEBI Listing Regulations and provisions of the Act and Rules thereunder and any subsequent amendments thereto.

The Committee comprises of the following Directors as on 31st March 2026:

1. Mr. Mahesh Kumar Verma – Chairman & Independent Director
2. Ms. Rachna Panwar – Member & Non-Executive Director

As on March 31, 2026, the Nomination & Remuneration Committee of the Company was not duly constituted in accordance with the provisions of Section 178 (1) of the Companies Act, 2013, read with the applicable Rules, and Regulation 19(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Due to the resignation of **Mr. Mahendra Prasad Sharma (DIN: 02651989)** a vacancy arose in the Board. However, subsequent to the end of the Financial Year, the Company filled the aforesaid vacancy and complied with the applicable requirements. Accordingly, the Nomination & Remuneration Committee was duly constituted, and the Board of Directors, at its meeting held on 08 September 2026, approved the reconstitution of the Nomination & Remuneration Committee.

The Committee comprises of the following Members after reconstitution:

1. Mr. Akash Singh Tomar – Additional Independent Director (Chairperson)
2. Ms. Bhawna Shadija – Member & Additional Independent Director
3. Ms. Rachna Panwar – Member & Non-Executive Director

Details of the meetings held and the attendance of the Committee members during the financial year 2025-2026, is provided below:

Sr. No.	Date	Mr. Mahesh Kumar Verma	Ms. Rachna Panwar	Mr. Mahendra Prasad Sharma
1.	20-06-2025	✓	✓	-
2.	01-07-2025	✓	✓	-
3.	06-09-2025	✓	✓	-

The attendance of the members at the meetings is as follows:

Sr No	Name of Director	Designation	Attendance in Committee Meeting	
			Held	**Attended**
1	Mr. Mahesh Kumar Verma (Non-Executive Independent Director)	Chairperson	3	3
2	Mr. Rachna Panwar (Non-Executive Director)	Member	3	3
3	**Mr. Mahendra Prasad Sharma (Non-Executive Independent Director)	Member	-	-

**** Mr. Mahendra Prasad Sharma Member of the Audit Committee appointed w.e.f 06th September, 2025 and resigned w.e.f. from February 12, 2026.*

- The Chairman of the NRC had attended the last Annual General meeting held on 29th September, 2025.

Nomination, Remuneration and Evaluation Policy

The Nomination, Remuneration and Evaluation Policy ("Policy") is formulated and adopted in line with Section 178 of the Act and the SEBI Listing Regulations (including any statutory modification(s) or re-enactments thereof) to provide a framework and set standards for the nomination and remuneration of the Directors, KMPs, Senior Management Personnel and Other Employees and evaluation of Directors. The Company aims to achieve a balance of merit, experience and skills amongst its Directors, KMPs and Senior Management Personnel.

Board Membership Criteria

The basis for the NRC to select a candidate for appointment to the Board are enhancing the competencies of the Board and attracting as well as retaining talented employees for the role of KMP and senior management. When recommending a candidate for appointment, the NRC has regard to:

a) Assessing the appointee against a range of criteria which includes but not be limited to qualifications, skills, regional and industry experience, background and other qualities required to operate successfully in the position, with due regard for the benefits from diversifying the Board;

b) The extent to which the appointee is likely to contribute to the overall effectiveness of the Board, work constructively with the existing Directors and enhance the efficiencies of the Company;

c) The skills and experience that the appointee brings to the role of KMPs/Senior Management Personnel and how an appointee will enhance the skill sets and experience of the Board as a whole

d) The nature of existing positions held by the appointee including directorships or other relationships and the impact they may have on the appointee's ability to exercise independent judgment.

e) In addition to the qualifications and attributes specified herein, the prospective Independent Director should meet the criteria of independence provided in the Act and the requirements of Schedule IV and the SEBI Listing Regulations;

Remuneration Policy

The guiding principle for the remuneration of Directors, KMPs, Senior Management Personnel and Other Employees is that the level and composition of remuneration shall be reasonable and sufficient to attract, retain and motivate Directors, KMPs, Senior Management Personnel and Other Employees.

The remuneration of the Directors, KMPs, Senior Management Personnel and Other Employees shall be based and determined on the individual person's responsibilities and performance and in accordance with the limits as prescribed statutorily, if any and the Human Resource policy of the Company.

The NRC determines individual remuneration packages for Directors, KMPs and Senior Management Personnel of the Company at the time of their appointment/reappointment taking into account factors it deems relevant, including but not limited to market, business performance and practices in comparable companies, having due regard to financial and commercial health of the Company as well as prevailing laws and government/other guidelines and the Human Resource policy of the Company.

The NRC consults with the Chairman of the Board as it deems appropriate. Remuneration of the Chairman and Executive Director is recommended by the Committee to the Board of the Company.

The Non-Executive Directors shall be entitled to receive remuneration by way of sitting fees for attending every meeting of the Board/ Committees as approved by the Board, profit related commission as may be recommended by the NRC to the Board and subsequently approved by the members.

The remuneration payable to the Directors shall be as per the Company's policy and shall be valued as per the Income Tax Rules.

The Independent Directors shall not be entitled to any stock option.

The criteria of making payment to the Non-Executive Directors of the Company is provided in the Policy placed on the website at the following link:- https://www.orienttradelink.in/

III. STAKEHOLDER RELATIONSHIP COMMITTEE(SRC):

The SRC is constituted as per Section 178 of the Act and Regulation 20 of the SEBI Listing Regulations. The terms of reference of the SRC are aligned with the regulatory requirements mandated by the Act and Part D of Schedule II of the SEBI Listing Regulations.

Terms of reference

The brief terms of reference of the Committee are given below:

- Consider and resolve the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.;
- Review of measures taken for effective exercise of voting rights by shareholders;
- Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;
- Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;

- To perform such other functions as may be prescribed by the Companies act, 2013 or the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended or under any other law or as may be prescribed by the Board from time to time.

Composition

The Committee comprises of the following Directors as on 31st March 2026:

- Mr. Mahesh Kumar Verma – Chairman & Independent Director
- Ms. Rachna Panwar – Member & Non-Executive Director

As on March 31, 2026, the Stakeholders Relationship Committee of the Company was not duly constituted as per the provisions of Section 178 of the Companies Act, 2013, read with the applicable Rules, and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Due to the resignation of **Mr. Mahendra Prasad Sharma (DIN: 02651989)** a vacancy arose in the Board However, the Committee was subsequently duly Re- constituted on June 05, 2026, in compliance with all applicable statutory and regulatory requirements.

The Committee comprises of the following Members after reconstitution on 05th June, 2026:

1. Mr. Mahesh Kumar Verma –Independent Director (Chairperson)
2. Mr. Aushim Khetarpal – Member & Executive Director
3. Ms. Rachna Panwar – Member & Non-Executive Director

Subsequently, The Committee is reconstituted as on 08.09.2026 due to resignation of Mr. Mahesh Kumar Verma w.e.f. 07.09.2026. and Composition of the SRC Committee are duly constituted.

The Committee comprises of the following Members after reconstitution:

4. Mr. Akash Singh Tomar – Additional Independent Director (Chairperson)
5. Ms. Bhawna Shadija – Member & Independent Director
6. Ms. Rachna Panwar – Member & Non-Executive Director

During the year One (1) meetings of Stakeholders Relationship Committee was held, the details of which are as follows:

Sr. No.	Date	Mr. Mahesh Kumar Verma	Ms. Rachna Panwar	Mr. Mahendra Prasad Sharma
1.	20-02-2026	✓	✓	-

The attendance of the members at the meetings is as follows:

Sr No	Name of Director	Designation	Board Meeting held	Attended
1	Mr. Mahesh Kumar Verma (Non-Executive-Independent Director)	Chairperson	1	1
2	Ms. Rachna Panwar (Non-Executive-Director)	Member	1	1
3	Mr. Mahendra Prasad Sharma (Non-Executive-Independent Director)	Member	1	-

Mr. Mahendra Prasad Sharma Member of the SRC Committee appointed w.e.f 06th September, 2025 and resigned w.e.f. from February 12, 2026.

The Chairperson of the SRC had attended the last Annual General meeting held on 29th September, 2025.

The details of shareholders' complaints, during the financial year ended on March 31, 2026 are as under:

Pending at the beginning of the financial year	0
Number of shareholders' complaints received during the financial year	1
Number of complaints not solved to the satisfaction of shareholders	0
Number of pending complaints	0

Particulars of Senior Management Personnel including the changes therein

a) Particulars of Senior Management Personnel as on date of report are as follows:

Name of Employee	Designation
Aushim Khetarpal	Managing Director & CFO
Priya Aggarwal	Company Secretary and Compliance Officer

b) Changes in the Senior Management Personnel since the close of the previous financial year till the date of report:

Name of employee	Change	Effective date
Ms. Akash Toshniwal (Company Secretary and Compliance Officer)	Cessation	29th May, 2025
Ms. Priya Aggarwal (Company Secretary and Compliance Officer)	Appointment	20th June, 2025

4. Remuneration to directors

i. All pecuniary relationship or transactions of the non-executive directors vis-à-vis the Company:

During the financial year under review, apart from payment of annual remuneration, sitting fees and reimbursement of expenses, there was no pecuniary relationship or transaction with non-executive independent directors of the Company. Also, the Company has not paid any amount as remuneration and sitting fees to non-executive nominee director of the Company. During the financial year under review, the annual remuneration payable to a single non-executive director did not exceed fifty per cent of the total annual remuneration payable to all the non-executive directors of the Company.

ii. Criteria of making payments to non-executive directors

The criteria of making payments to non-executive directors is disclosed on the website of the Company and can be accessed at https://www.orienttradelink.in/.

iii. Disclosure with respect to remuneration

a. Details of remuneration to Aushim Khetarpal, Managing Director & Chief Financial Officer of the Company are provided below:

Particulars	Remuneration
Fixed Salary	72.00 (In Lakhs)
Variable Salary	NA
Statutory Benefits	As maybe decided between the Board of Directors

Service contracts, notice period, severance fees	The current tenure of office of Aushim Khetarpal, Managing Director & Chief Financial Officer will be ending on 2029. The terms of severance, notice period and termination will be as per the employment agreement entered with him by the Company
Stock option details, if any and whether issued at a discount as well as the period over which accrued and over which exercisable	During the financial year under review, no fresh stock options have been granted to him.

b. Remuneration to Non-Executive Independent Directors

The details of fixed annual remuneration and sitting fees paid to the Non-Executive Independent Directors of the Company for attending the meetings of the Board, committees and meeting of Independent Directors during the financial year under review are as follows:

Name of Director	Fixed Annual Remuneration	Sitting Fees
Ms. Rachna Panwar	As maybe decided between the Board of Directors	As maybe decided between the Board of Directors
Mr. Mahesh Kumar Verma	As maybe decided between the Board of Directors	As maybe decided between the Board of Directors

5. General Body Meetings

i. Details of last three Annual General Meetings of the Company held are given under:

Date	Time (IST)	Whether special resolution passed	Location
29th September, 2025	12:00 P.M.	1.To approve the change of name from Orient Tradelink Limited to Radiant Global Ventures Limited and consequential alteration in Constitutional documents of the Company. 2. Regularization of Mr. Mahendra prasad Sharma (DIN: 02651989) as an Independent director of the Company. 3. To consider and approve further issue of equity shares on Preferential basis.	Through Video Conferencing ("VC")/ Other Audio Visual means ("OAVM") **Deemed Venue** 801-A, 08th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Roads, Navrangpura, Ahmedabad, Gujarat-380009
28th September, 2024	10:30 P.M.	No	
28th September, 2023	12:00 P.M.	No	

Apart from AGM, no other General Meeting was held during the financial year 2025-26.

ii.Postal Ballot

During the Financial Year under review no resolution was passed through postal ballot.

6. Means of communication

- The Financial Results, Shareholders' letters and any official releases are posted on the Company's website at https://www.orienttradelink.in/ and on website of BSE www.bseindia.com.
- Quarterly results/ QR Code with link are published, whenever required, in Financial Express (English newspaper) circulating substantially in the whole of India and in Financial Express (vernacular (Gujrati) newspaper) in Ahmedabad
- The Company's website contains a separate dedicated section "**Investor Relations**". The Investor Relations section contains a comprehensive database of information including the financial results and annual report of the Company for the investors, in a reader friendly manner. The information in terms of Regulation 46 of the SEBI Listing Regulations is provided on the Company's website which can be accessed at https://www.orienttradelink.in/ and the same is updated regularly.
- All quarterly, annual and event-based stock exchange filings are available on the website of respective Stock Exchanges at www.bseindia.com.
- The Company has the designated e-mail ID: Orient.tradelink@gmail.com for redressal of investors grievances.

7. General shareholder's Information

i.

Date, Time and Venue of Annual General Meeting	Date: September 30, 2026 Time: 11:00 AM (IST) Venue: Meeting through VC/ OAVM Deemed Venue: 801-A, 08th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Roads, Navrangpura, Ahmedabad, Gujarat-380009
Financial Year	April 1, 2025 to March 31, 2026
Dividend payment Date	Not Applicable
Listing	The equity shares are listed on: BSE Limited - 531512 Phiroze Jeejeeboy Towers, Dalal Street, Fort, Mumbai- 400001
ISIN	INE681D01039
CIN	L65910GJ1994PLC022833
Listing Fees	Annual listing fees for the year 2025-26 (as applicable) has been paid by the Company to the Stock Exchanges.
No securities of the Company are suspended from trading.	

ii. Registrar to issue and Share Transfer Agent

Skyline Financial Services Private Limited. ("RTA") (RTA handles all tasks related to shares held in both physical and electronic (demat) form.

Their details are provided below:

Address: D-153 A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi - 110 020
Email: admin@skylinerta.com
Website: www.skylinerta.com

Contact Person: Sarvesh Singh
SEBI Registration Number: INR000003241

iii. Share transfer System

The Company's equity shares can be transferred through the depositories without the Company's involvement.

In pursuance to the provisions of Regulation 40 of the SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be effected only in dematerialized form.

Further, SEBI has also mandated that the listed companies shall henceforth issue the securities in dematerialized form only while processing the service requests such as transmission, transposition, Issue of duplicate securities certificate, claim from Unclaimed Suspense Account, renewal/ exchange of securities certificate, endorsement, sub-division/ splitting of securities certificate, consolidation of securities certificates/ folios of securities.

Accordingly, Company/RTA had been issuing Letter of Confirmation ("LOC") in lieu of the share certificate while processing any of the aforesaid investor service request. The LOC was valid for a period of 120 days from the date of its issuance, within which the Shareholder/Claimant was required to make a request to the Depository Participant ("DP") for dematerializing the shares failing which those shares were to be transferred to Suspense Escrow Demat Account ("Suspense Escrow Account") of the Company. Shareholder/Claimant can claim back their shares transferred to Suspense Escrow Account upon submission of requisite documents to the Company/ RTA.

Further, SEBI vide its Master Circular No. HO/49/14/ 14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, on "Ease of Doing Investment and Ease of Doing Business", has dispensed with the requirement of issuing a LOC w.e.f. 2nd April, 2026 and has introduced a revised framework under which the RTA shall directly credit verified securities to the investor's demat account, following completion of necessary due diligence. This revised process is expected to reduce the timeline for credit of securities, while also mitigating risks arising from loss or misappropriation of the LOC.

In view of the above, Members holding shares in physical form are requested to consider converting their holdings to demat mode.

Furthermore, SEBI Master Circular No. SEBI/HO/ MIRSD/MIRSD-PoD/P/CIR/2025/91 dated 23rd June, 2025 as updated vide SEBI Master Circular Number HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated 6th February, 2026, has prescribed, inter-alia, Common and simplified norms for processing investor's service request by Registrar and Share Transfer Agents ("RTAs") and norms for furnishing PAN, KYC details (any of the details viz., PAN, Contact Details, Mobile Number, Bank Details and Signatures) and Nomination details also, linkage of PAN with Aadhaar has been made mandatory

In view of the above, it is mandatory to furnish PAN, KYC details and Nomination details by holders of physical securities to the RTA. Accordingly, in pursuance to the above circular and provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members holding shares in physical form are requested to submit their PAN, KYC details and Nomination details by sending duly filled and signed Form ISR-1 (request for registering/change/ updation of PAN, KYC details), ISR-2 (signature of shareholder), SH-13 (nomination), SH-14 (cancellation/variation in nomination), ISR-3 (opting out of Nomination) to the RTA.

Members holding shares in electronic form are requested to verify and update any change/updation in their KYC details/ Bank mandate(s) or details of nomination immediately to their respective Depository Participants (NSDL or CDSL) with whom they are maintaining their demat accounts.

Pursuant to SEBI Circular No. SEBI/HO/MIRSD/ MIRSD-PoD/P/CIR/2025/97 dated 2nd July, 2025, a Special Window was opened from 7th July, 2025 to 6th January, 2026 for the re-lodgement of transfer deeds pertaining to physical shares that were lodged prior to 1st April, 2019 and were rejected, returned, or left unattended due to deficiencies in documents or process, and could not be re-lodged on or before 31st March, 2021.

Subsequently, with a view to further facilitate investors, SEBI vide Circular No. HO/38/13/ 11(2)2026-MIRSD-POD/I/3750/2026 dated 30th January, 2026 has opened an additional Special Window for the transfer and dematerialization of physical shares that were sold or purchased prior to 1st April, 2019. This Window remains open for a period of one year, from 5th February, 2026 to 4th February, 2027, and covers transfer requests executed before 1st April, 2019 that were either never lodged for transfer, or were lodged but subsequently rejected, returned, or left unattended due to documentary deficiencies.

Securities transferred through this mechanism shall be credited exclusively in dematerialized form and will be subject to a one-year lock-in period, during which they cannot be transferred, lien-marked, or pledged.

Further, the cases involving disputes between the transferor and transferee shall not be entertained under this Window and such matters may be resolved through appropriate legal proceedings before a court or the National Company Law Tribunal ("NCLT"). Additionally, securities that have already been transferred to the Investor Education and Protection Fund ("IEPF") shall not be eligible for processing under this Window.

Eligible shareholders may submit their transfer requests, along with the original share certificate(s) and other requisite documents as specified in the aforesaid SEBI Circular, within the stipulated period to the Company's Registrar and Transfer Agent ("RTA")

iv. Shareholding pattern as on March 31, 2026

Sr. No.	**Category**	**No. of Shareholders**	**No. of shares held**	**% of shareholding**
(A)	**Promoter & Promoter group1**	2	87,518	0.23
(B)	**Public**			
(B)(1)	Institutions			
(B)(2)	Central Govt./ State Govt. / President of India			
(B)((3)	Non-Institutions	4853	38598070	99.77
	Total Public Shareholding (B)=(B)(1) +(B)(2) + (B)(3)	4853	38598070	99.77
(C)	**Non - Promoter - Non-Public**	0	0	0
(C)(1)	Custodian / DR Holder			
(C)(2)	Shares held by Employee Benefit Trust			
	Total Non- Promoter Non - Public (C) = (C)(1) + (C)(2)			
	Total (A) + (B) + (C)	4855	38685588	100

v. Dematerialisation of shares and liquidity

The shares of the Company are compulsorily traded in dematerialized form. Entire Promoters shareholding is in dematerialized form. The Company's shares are actively traded on BSE. As on 31st March, 2026, 99.75% shares were held in dematerialized form and 0.25% in physical form.

vi. Outstanding American Depository Receipts (ADRs) / Global Depository Receipts (GDRs)/ Warrants or any Convertible Instruments, conversion date and likely impact on equity

The Company does not have any outstanding ADRs or GDRs or any other convertible instruments, except **90,45,000 outstanding warrants issued in April 2025, which are pending for conversion into Equity Shares**.

vii. Plant locations

The Company is engaged in the business of Media and Entertainment (M&E) industry situated at Delhi.

viii. Suspended from trading

No securities of the Company were suspended from trading during the financial year 2025-26.

ix. Address for correspondence

Registered Office: 801-A, 8th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Ro, ads, Ahmedabad, Navrangpura, Gujarat, India, 380009
Contact Person: Aushim Khetarpal
Designation: Managing Director and CFO
E-mail: Orient.tradelink@gmail.com
Website: https://www.orienttradelink.in/

x. Credit Rating

During the financial year under review, the Company has not obtained any credit rating, since neither any debt instruments nor any fixed deposit programme or any scheme or proposal of the Company involving mobilization of funds, whether in India or abroad, were undertaken.

8. Other Disclosures

i) Details of establishment of vigil mechanism & whistle blower policy and affirmation thereof

The Company has formulated a Vigil Mechanism & Whistle Blower Policy ("Policy") in accordance with provisions of the Act and Regulation 22 of SEBI Listing Regulations.

This Policy aims to provide a platform and mechanism for employees, directors and other stakeholders to report unethical behavior, fraud or violations of the company's code of conduct, ethics and principles without fear of retaliation. It also ensures direct access to the chairperson of the Audit Committee.

The Company affirms that, in compliance with the Policy, no personnel have been denied access to the Audit Committee chairperson. Further, the Policy has been posted on the website of the Company and can be accessed at https://www.orienttradelink.in/.

ii) Compliance with mandatory requirements & adoption of non-mandatory requirements of the SEBI Listing Regulations

Mandatory requirements:

The Company is in compliance with all mandatory corporate governance requirements as provided under SEBI Listing Regulations. However, due to the Certain non-Compliances, there were certain fines which were levied on the Company on the end of Financial Year, details of which is already reported to Stock Exchange in certificate, pursuant to Regulation 24A of SEBI (LODR), 2015.

iii) Web link where policy for determining material subsidiaries is disclosed

Policy on determining material subsidiaries is displayed on the Company's website and can be accessed at https://www.orienttradelink.in/.

iv) Disclosure of accounting treatment

The standalone financial statements have been prepared in accordance with Indian Accounting Standards.

v) Disclosures with respect to demat suspense account/ unclaimed suspense account:

a. aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: **NIL**
b. number of shareholders who approached listed entity for transfer of shares from suspense account during the year: **NIL**
c. number of shareholders to whom shares were transferred from suspense account during the year: **NIL**
d. aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: **NIL**
e. that the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares: **N.A.**

vi) Disclosure of commodity price risks or foreign exchange risks and commodity hedging activities.

During the financial year under review, the Company has no commodity price risk.

vii) Details of utilisation of funds raised through preferential allotment or qualified institution placement as specified under Regulation 32 (7A) of SEBI Listing Regulations

During the year under review, the Company raised an amount of 44.34 crore through preferential issue by way of allotment of equity shares to persons/entities belonging to the non-promoter category during the financial year 2025-2026. As at 31st March, 2026, the funds were fully utilized and there was no deviation in the utilization of proceeds.

viii) Recommendation of the committees

All recommendations of the committees were accepted by the Board.

ix) Total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part

The total fees for all services paid/ payable by the Company to M/s NYS & Company, Chartered Accountants, Statutory Auditors and all entities in the network firm/ network entity of which the Statutory Auditors is a part, for financial year under review is as per the attached financials.

x) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013j

Disclosure w.r.t. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 forms part of the Board Report.

xi) Particulars of Loans, Guarantees and Securities

The details of particulars of loans, guarantees and securities given or provided any securities, whether directly or indirectly to firms/ companies in which directors are interested.

xii) Directors & Officer Liability Insurance

Not applicable, as the Company is not amongst top 1000 listed companies by market capitalization.

xiii) Details of Company's material subsidiaries

The Company has no material subsidiaries.

xiv) Compliance certificate for Corporate Governance

The Company has obtained a certificate affirming the compliances of conditions of corporate governance from M/s Vaibhav Sharma & Associates, Practicing Company Secretaries of the Company and the same is annexed as **Annexure – VIII.**

xv) Code of Conduct

The Company has adopted the code of conduct for the board of directors and senior management personnel, which is available on the Company's website at https://www.orienttradelink.in/ The Board and senior management personnel have affirmed their compliance with same for the financial year ended March 31, 2026. A declaration, to this effect, signed by Aushim Khetarpal, Managing Director & Chief Financial Officer of the Company is annexed as **Annexure – IX.**

xvi) Related party transactions

During the financial year, the Company has not entered into any materially significant related party transaction, which could have a potential conflict of interest with the interests of the Company at large. The related party transactions entered by the Company are disclosed on half yearly basis to the Stock Exchanges in compliance with Regulation 23 of the SEBI Listing Regulations and are also disclosed in notes to accounts of the financial statements forming part of the Annual Report. The policy on materiality of related party transactions and dealing with related party transactions has been posted on the Company's website and can be accessed at https://www.orienttradelink.in/.

xvii) Prevention of insider-trading practices

The Company conducted various awareness programs throughout the year to reinforce the importance of prevention of insider trading, using engaging channels such in person trainings, internal communications, etc. These initiatives were aimed to educate employees in dealing with the shares of the Company and to build a culture of compliance, integrity and accountability.

- Responsible handling of Unpublished Price Sensitive Information (UPSI);
- Mandatory assessment on key aspects of prevention of insider trading policy prior to seeking pre-clearance for trade;
- Clear and timely communication on opening and closing of trading windows;
- Mandatory pre-approval requirement from Compliance officer before trading in shares;
- Guidance on how to report actual or suspected violations confidently and maintenance of confidentiality

xviii) Disclosure of certain types of agreements binding listed entity

The Company has not been informed of any agreement under Regulation 30A(1) read with Clause 5A of Para A of Part A of Schedule III of the SEBI Listing Regulations. Accordingly, there is no requirement for disclosing the same.

xix) Compliance of the requirement of Corporate Governance

During the financial year under review, the Company is in compliance with the requirements of corporate governance and disclosures with respect to compliance of Regulation 17 to 27 and Clause (b) to (i) of Sub-Regulation (2) of Regulation 46 of SEBI Listing Regulations. Further, there have been no instances of non-compliance of any requirement of Corporate Governance Report of sub-paras (2) to (10) of Para C of Schedule V of SEBI Listing Regulations.

However, the all discrepanies reported to Stock Exchange in certificate, pursuant to Regulation 24A of SEBI (LODR), 2015.

Date: 08.09.2026
Place: New Delhi

For & on behalf of
Orient Tradelink Limited

Sd/-	***Sd/-***
Aushim Khetarpal	**Rachna Panwar**
Managing Director & CFO	**Director**
DIN: 00060319	**DIN: 09492441**

"Annexure-VIII"

INDEPENDENT AUDITOR'S CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Board of directors
Orient Tradelink Limited
801-A, 8th Floor, Mahalay Building,
Behind Fairdeal House,C. G. Road,
Swastik Cross Roads, Navrangpura,
Ahmedabad, GJ-380009

This certificate is issued in accordance with the terms as decided between the Directors & Auditor.

We, **Vaibhav Sharma & Associates**, Practicing Company Secretaries have examined the Compliance of conditions of Corporate Governance by the Company, for the year ended on March 31, 2026, as stipulated in regulations 17 to 27 as applicable and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

Managements' Responsibility

The compliance of conditions of Corporate Governance is the responsibility of the Management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in Listing Regulations.

Auditor's Responsibility

1. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
2. We have examined the books of account and other relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.
3. We have carried out an examination of the relevant records of the Company in accordance with the Guidance Note on Certification of Corporate Governance issued by the Institute of the Chartered Accountants of India (the ICAI), the Standards on Auditing specified under Section 143(10) of the Companies Act 2013, in so far as applicable for the purpose of this certificate and as per the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI which requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
4. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Disclaimer

Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended March 31, 2026 except for the following:

a) As on March 31, 2026, the Composition of the Board of Directors of the Company was not in compliance with the provisions of Section 149(4) of the Companies Act, 2013 and Regulation 17(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements)

Regulations, 2015, as the Company did not have the requisite number of Independent Directors constituting at least one-third of the total strength of the Board.

b) Pursuant to the provisions of Section 177(2) of the Companies Act, 2013 read with Regulation 18(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Composition of the Audit Committee is presently not in Compliance, as the Committee does not comprise of two-thirds Independent Directors, as required under the applicable provisions.

c) Pursuant to the provisions of Section 178(1) of the Companies Act, 2013 read with Regulation 19(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Composition of the Nomination and Remuneration Committee is presently not in compliance, as the Committee does not comprise of two-thirds Independent Directors, as prescribed under the applicable provisions.

d) The Company submitted its financial results for the quarters ended September 2025, December 2025 and March 2026 with a delay beyond the timelines prescribed under Regulation 33(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

e) The Company submitted the shareholding pattern for the quarters ended June 2025 and September 2025 to the Stock Exchange with a delay of 7 days and 8 days, respectively.

f) The Company has not submitted the Statement of Utilization of fund for the quarter ended September 2025.

g) The Company submitted the statement on investor complaints for the quarter and year ended March 31, 2026, with a delay beyond the prescribed timeline under Regulation 13 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

h) The Integrated Governance Report for the quarter ended March 31, 2026, was submitted by the Company subsequent to the prescribed timeline under Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

i) The SOP fines levied by the Stock Exchange in respect of the quarters ended September 2025, December 2025 and March 2026 remained outstanding.

We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For Vaibhav Sharma & Associates
Practicing Company Secretaries
Sd/-
Vaibhav Sharma
M. No: A30041
COP No: 10831

Date: 05.09.2026
Place: New Delhi
UDIN: A030041H001390171

"Annexure-IX"

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Board of directors
Orient Tradelink Limited
801-A, 8th Floor, Mahalay Building,
Behind Fairdeal House, C. G. Road,
Swastik Cross Roads, Navrangpura,
Ahmedabad, GJ-380009

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Orient Tradelink Limited** and having **CIN: L65910GJ1994PLC022833** and having Registered office at **801-A, 8th Floor, Mahalay Building, Behind Fairdeal House, Off: C. G. Road, Swastik Cross Ro, ads, Ahmedabad, Navrangpura, Gujarat, India, 380009** (hereinafter referred to as '**the Company'**), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that as on Financial Year ended on March 31, 2026 none of the Directors on the Board of the Company as stated below have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority:

Name of Directors	Category	DIN
Mr. Aushim Khetarpal	Managing Director	00060319
Mr. Mahesh Kumar Verma	Non-executive Independent Director	07892196
Ms. Rachna Panwar	Non-Executive Director	09492441

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company.

Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Note: The said report is issued as per the comments and observations received from the Management and the Company.

For Vaibhav Sharma & Associates
Company Secretaries

Sd/-
Vaibhav Sharma
M. No: A30041
COP No: 10831

Date: 05.09.2026
Place: New Delhi
UDIN: A030041H001390268

November 22, 2025

To,
Listing Compliance Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai- 400 001

Sub.: Statement of utilisation of issue proceeds under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the proceeds of the Preferential Allotment by the Company during the period April 2025 to November 2025 have been utilised for the purpose for which these proceeds were raised in accordance with the respective Offer Documents of the issues.

A. Statement of the utilization of issue proceeds:

Name of the Issuer: Orient Tradelink Limited

Mode of Fund Raising (Public issues/ Private placement	Preferential Allotment
Type of Instrument	Equity Shares
Date of Raising funds	April 2025
Amount Raised (In Rs. Crores)	39.53
Funds Utilised (In Rs. Crores)	39.05
Funds Un-Utilised (In Rs. Crores)	0.47
Any Deviation (Yes / No)	No
If Yes, then specify the purpose for which the funds were utilised	No
Remarks, if any	No

Fund Utilized as below:

Category	Particulars	Amount (In Rs. Crores)
1. Working Capital	Aum Sportainment Pvt. Ltd.	10.65
	Sai Baba Foundation	4.09
2. Business Expansion	Divinis Promoters Pvt. Ltd.	0.17
3. Issue Related Expenses		0.53
4. Inter Corporate Deposits		23.61
	Total	**39.05**

B. Statement of deviation/ variation in the use of Issue proceeds:

Name of the listed entity	Orient Tradelink Limited
Mode of Fund Raising	Preferential Allotment
Type of instrument	Equity Shares

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Office: 208, Arunachal Building, 19, Barakhamba Road
Connaught Place, New Delhi – 110001
Phn: (+91) 011 4020 4434| **E-mail ID:** info@nys.co.in

Date of Raising Funds	As mentioned in the above table
Amount Raised	As mentioned in the above table
Is there a Deviation / Variation in the use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No
If yes, are details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the audit committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table: Not Applicable, since there is no deviation.

Original Object	Modified Object, if any	Original allocation, if any	Modified Object, if any	Fund utilised	Amount of deviation/ variation for the quarter according to the applicable object (in Rs. Crore and in %)	Remarks, if any
Not Applicable						

Deviation or variation could mean:

a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

Kindly take the above information on record.

For NYS & Co.
Chartered Accountants
Firm's Registration No. - 017007N

NYS & COMPANY * CHARTERED ACCOUNTANTS NEW DELHI

CA Niitesh N Agrawal
(Partner)
M NO. 527125
VDIN: 25527125BMONUK6117

March 20th, 2026

To,
Listing Compliance Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai- 400 001

Sub.: Statement of utilisation of issue proceeds under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the proceeds of the Preferential Allotment by the Company during the period October 1st 2025 to December 31st 2025 have been utilised for the purpose for which these proceeds were raised in accordance with the respective Offer Documents of the issues.

A. Statement of the utilization of issue proceeds:

Name of the Issuer: Orient Tradelink Limited

Mode of Fund Raising (Public issues/ Private placement	Preferential Allotment
Type of Instrument	Equity Shares
Date of Raising funds	April 2025
Amount Raised (In Rs. Crores)	26.83
Funds Utilised (In Rs. Crores)	26.83
Funds Un-Utilised (In Rs. Crores)	00.00
Any Deviation (Yes / No)	No
If Yes, then specify the purpose for which the funds were utilised	No
Remarks, if any	No

Fund Utilized as below:

Category	**Amount (In Rs. Crores)**
1. Working Capital	18.51
2. Business Expansion	0.57
3. Inter Corporate Deposits	7.75
Total	**26.83**

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS

B. Statement of deviation/ variation in the use of Issue proceeds:

Name of the listed entity	Orient Tradelink Limited
Mode of Fund Raising	Preferential Allotment
Type of instrument	Equity Shares
Date of Raising Funds	As mentioned in the above table
Amount Raised	As mentioned in the above table
Is there a Deviation / Variation in the use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No
If yes, are details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the audit committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table: Not Applicable, since there is no deviation.

Original Object	**Modified Object, if any**	**Original allocation, if any**	**Modified Object, if any**	**Fund utilised**	**Amount of deviation/ variation for the quarter according to the applicable object (in Rs. Crore and in %)**	**Remarks, if any**
Not Applicable						

Deviation or variation could mean:

a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

Kindly take the above information on record.

For NYS & Co.
Chartered Accountants
Firm's Registration No. - 017007N

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS *

CA Niitesh N Agrawal
(Partner)
M NO. 527125
UDIN: 26527125TTXHHA5745

INDIA

NYS & COMPANY

Chartered Accountants

June 05, 2026

To,
Listing Compliance Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai- 400 001

Sub.: Statement of utilisation of issue proceeds under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the proceeds of the Preferential Allotment by the Company during the period January 01, 2026 to March 31, 2026 have been utilised for the purpose for which these proceeds were raised in accordance with the respective Offer Documents of the issues.

A. Statement of the utilization of issue proceeds:

Name of the Issuer: Orient Tradelink Limited

Mode of Fund Raising (Public issues/ Private placement	Preferential Allotment
Type of Instrument	Equity Shares
Date of Raising funds	January 2026
Amount Raised (In Rs. Crores)	07.60
Funds Utilised (In Rs. Crores)	07.60
Funds Un-Utilised (In Rs. Crores)	Nil
Any Deviation (Yes / No)	No
If Yes, then specify the purpose for which the funds were utilised	No
Remarks, if any	No

Fund Utilized as below:

Category	Particulars	Amount (In Rs. Crores)
1. Working Capital		5.08
2. Business Expansion	Amount Paid to Divinus Promoters Private Limited for the Sai Dham Project	1.67
	Amount Paid to Radiant Sports Management Private Limited to purchase marketing rights of Para world cup cricket	0.73
3. Issue Related Expenses		0.12
Total		**7.60**

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Office: 208, Arunachal Building, 19, Barakhamba Road
Connaught Place, New Delhi – 110001
Phn: (+91) 011 4020 4434 | **E-mail ID:** info@nys.co.in

B. Statement of deviation/ variation in the use of Issue proceeds:

Name of the listed entity	Orient Tradelink Limited
Mode of Fund Raising	Preferential Allotment
Type of instrument	Equity Shares
Date of Raising Funds	As mentioned in the above table
Amount Raised	As mentioned in the above table
Is there a Deviation / Variation in the use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No
If yes, are details of the approval so required?	Not Applicable
Date of approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the audit committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table: Not Applicable, since there is no deviation.

Original Object	Modified Object, if any	Original allocation, if any	Modified Object, if any	Fund utilised	Amount of deviation/ variation for the quarter according to the applicable object (in Rs. Crore and in %)	Remarks, if any
Not Applicable						

Deviation or variation could mean:

a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

Kindly take the above information on record.

For NYS & Company
Chartered Accountants
Firm's Registration No. - 017007N

NYS & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

CA Niitesh N Agrawal
(Partner)
M NO. 527125
UDIN: 26527125FUAVCX7883

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
Orient Tradelink Limited

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **M/s Orient Tradelink Limited ("the company')** which comprises the Balance Sheet as at March 31, 2026, the statement of Profit and Loss account and statement of cash flows for the year the ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein referred to as "the Financial Statements).

In our opinion and to the best of our information and according to the explanations given to us, except to the effects of the matters described in the Paragraphs mentioned below, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical 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. Following are our observations:

NYS & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

a) The company had delayed in filing of GST Returns, no provision had been made for the interest on delayed payments. Further the inputs has not been reversed for non payment to vendors within 180 days as per section 16(2) of the CGST Act. The company has not complied with the provisions of Rule 36(4) of the CGST Act. Further the company is in non-compliance of Rule 36(4) of CGST Rules, 2017, and has claimed ITC more than the available ITC in GSTR 2A/2B.

b) The company had not complied with provisions of TDS Laws and has neither deposited the TDS Deducted nor filed the returns. Further no provisions has been made for the late payment charges and interest for delayed payments and non-compliance.

c) Inventory, balance of debtors, creditors and valuation of Intangible Assets and their amortisation there off reported in Financial Results is as certified by the management.

d) E Invoicing under CGST Act, 2017 is applicable on the Company, but the company has not been generating invoices through E-Invoicing Portal.

e) The Company is involved in multiple pending litigations relating to Income Tax, GST, SEBI and other matters, no updated information or status of these litigations has been made available to us.

f) There are ongoing Tax including demand notices from GST & Income Tax on the company and Non Tax Litigation including demand from SEBI for violation of SEBI Regulations on its promoters. For which we have not received any information from the company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of this Audit Report.

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 standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate **internal financial controls,** that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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.

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

Auditors' Responsibility 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.

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS *

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we 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.

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

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

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

NYS & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

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 Cash Flow Statement dealt with by this Report are in agreement with the books of account;

d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Account) Rules, 2014;

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 over financial reporting.

g) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

   1) The Company have certain pending litigations which may impact its financial position.

   2) The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.

   3) There were no amount which required to be transferred by the company to the Investor Education and Protection Fund.

   4) i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, 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 person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

   ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities("Funding Parties") with the understanding,

NYS & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

iii) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (i) and (ii) contain any material mis-statement.

5) The Company has neither declared nor paid any dividend during the year.

6) Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) but the same has not been operative for all relevant transactions recorded in the software during the year.

3. With respect to the matter to be included in the Auditors' Report under section 197(16):

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For NYS & Company
Chartered Accountants
FRN – 017007N

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS

CA Niitesh N Agrawal
Partner
M. No. 527125
Place: New Delhi
Date: 05/06/2026

UDIN: 26527125SLDYUG1174

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of Orient Tradelink Limited ('the Company') as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended and as on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on 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 (the 'Guidance Note'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial Information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing prescribed under Section 143(10) of the Act and the Guidance Note, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

NYS & COMPANY
NEW DELHI
CHARTERED ACCOUNTANTS

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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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 controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

According to the information and explanations given to us and based on our audit, no material weakness have been identified as at 31st March, 2026 relating to Financial Controls over Financial Reporting.

a) The management of the Company needs to improve internal financial controls system over financial reporting after taking into account risk assessment, which is one of the essential components of Internal Control, with regard to the potential for fraud when performing risk assessment.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on timely basis.

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS *

Opinion

In our opinion, except for the effects/ possible effects of the material weaknesses describe above on the achievement of the objective of the control criteria, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For NYS & Company
Chartered Accountants
FRN – 017007N

CA Niitesh N Agrawal
Partner
M. No 527125
Place: New Delhi
Date: 05/06/2026

UDIN: 26527125SLDYUG1174

Annexure 'B' referred to in paragraph under the heading "Report on other legal and regulatory requirement" of our report of even date

We based on the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

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

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and the records examined by us and based on the examination of the conveyance deed provided to us, we report that, there are no title deeds in respect of free hold immovable properties of land and buildings held in the name of the Company as at the balance sheet date.

(d) According to the information and explanations given to us and the records examined by us, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.

(e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and rules made thereunder. Accordingly, the provisions of clause 3(i)(e) of the Order are not applicable.

(ii) (a) As explained to us, proper record of inventory is being maintained by the company. We have relied on the information as certified by the management.

(b) According to the information and explanations given to us and the records examined by us, during the year, the Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii)(b) of the Order are not applicable.

NYS & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

(iii) (a) (A) According to the information and explanation given to us and on the basis of our examination of records, the company has no subsidiary, joint ventures and associates as on the reporting date, therefore, provision of clause 3(iii)(a)(A) is not applicable.

(B) The company has provided no bank guarantee.

(b) According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in nature of loans and guarantees provided are not prejudicial to the company's interest. However, the Company has granted advances in the nature of loans without charging any interest.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and based on the audit procedures performed by us, there is no overdue amount for more than 90 days in respect of loans given.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdue of existing loans given to the same party.

(f) According to the information and explanations given to us and based on the audit procedures performed by us, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment except as follows:

S. No.	Name of Party	Nature
1	Guzarish Tradewing LLP	Inter-Corporate Deposit (ICD)
2	Indranil Traders LLP	Inter-Corporate Deposit (ICD)
3	Jainam Traders	Inter-Corporate Deposit (ICD)
4	Nikhilesh Traders LLP	Inter-Corporate Deposit (ICD)
5	Sipra Roselink Trading	Inter-Corporate Deposit (ICD)

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS

(iv) In our opinion and according to the information and explanations given to us, during the year the Company has not advanced loans to directors / to a company in which the director's are interested to which provisions of section 185 of the Companies Act, 2013 apply and therefore, provisions of clause 3(iv) of the order is not applicable.

(v) In our opinion and according to the information and explanations given to us, the company has not accepted any deposits or amounts which are deemed to be deposits during the year and had no unclaimed deposits at the beginning of the year within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order is not applicable. However, It does not include Unsecured Loans & Advance received from directors, director's relatives, ex-directors and their associates entities which exist in Company for more than 365 days and as per Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014 any money received as advance in the course of ordinary business shall be treated as Deposit if goods or services are not provided within 365 days of receipts. As explained to us, most of the borrowings pertains to earlier years.

(vi) On the basis of available information and explanation provided to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Amendment Rules, 2014 dated December 31, 2014 (as amended from time to time) to the current operations carried out by the Company. Accordingly, the provisions of clause 3(vi) Order are not applicable.

(vii) In respect to statutory dues:

a) According to the information and explanations given to us, in respect of statutory dues, the Company has not paid certain statutory dues as on date of audit report, details provided below:

S. No.	Particulars	Amount (Rs. In Lakhs)
1	TCS	00.07
2	TDS	46.25
3	GST Under RCM	1.76

b) According to the information and explanations given to us, there are no dues in respect of statutory dues referred to in sub-clause (a) that have not been deposited with the appropriate authorities on account of any dispute *except the following*, which have not been deposited on account of dispute: Nil

(viii) According to the information and explanations given to us and the records examined by us, there are no unrecorded transactions that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of the Order are not applicable.

NYS & COMPANY ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

(ix)

a) In our opinion and according to the information and explanations given to us, the Company has loans from HDFC Bank in respect of car loans during the year.

b) According to the information and explanations given to us and on the basis of representation received from the management, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

c) According to the information and explanations given to us and on the basis of representation received from the management, the company has not availed any term loan facility availed from any banks or financial institutions.

d) The company has not raised any short term funds from bank or financial institutions, therefore, the provisions of clause 3(ix)(d) are not applicable.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has no subsidiaries, associates or joint ventures. Accordingly, the provisions of clause 3(ix)(e) of the Order are not applicable.

f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, the provisions of clause 3(ix)(f) of the Order are not applicable.

(x) According to the records produced before us, the Company is a limited company entitled to offer securities to the general public by way of public issue. The Company has issued securities during the year. Accordingly, the provisions of clause 3(x) of the Order are applicable.

(xi)

a) No frauds by the Company or no fraud on the company has been noticed or reported during the year.

b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by any auditor including us 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, there were no whistle blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company as per the provisions of the Companies Act 2013. Accordingly, provisions of clause 3(xii)(a) to (c) of the Order are not applicable.

NYS & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with Sections 177 and 188 of Act, where applicable, and the requisite details have been disclosed in the financial statements etc., as required by the applicable accounting standards.

(xiv) The Company is required to have an internal audit system u/s 138 of the Companies Act, 2013, as informed by the management. However, we have not received the internal audit report till the date of this report.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act. Accordingly, provisions of clause 3 (xv) of the Order are not applicable.

(xvi)

a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.
b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.
c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.
d) No Core Investment Company is part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

(xvii) According to the information and explanations given to us, the Company has not incurred cash losses during the current financial year.

(xviii) There has been a change in the statutory auditors of the Company during the year, and a new statutory auditor has been appointed in accordance with the applicable provisions of the Companies Act, 2013.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, we report that 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.

NYS & COMPANY * CHARTERED ACCOUNTANTS * NEW DELHI

We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) The Company is not required to spent any expenditure by way of corporate social responsibilities u/s 135 of the Companies Act, 2013. Accordingly, the provisions of the clause 3 (xx) (a) & (b) of the order is not applicable to the Company.

For NYS & Company
Chartered Accountants
FRN – 017007N

NYS & COMPANY * CHARTERED ACCOUNTANTS * NEW DELHI

CA Nitesh N Agrawal
Partner
M. No. 527125
Place: New Delhi
Date: 05/06/2026

UDIN: 26527125SLDYUG1174

ORIENT TRADELINK LIMITED

{CIN : L65910GJ1994PLC022833}

BALANCE SHEET AS AT MARCH 31, 2026

(Rs in Lakhs)

S. No.	PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
I.	**ASSETS**			
	(1) Non - current assets			
	(a) Fixed Assets	3		
	(i) Tangible assets		25.00	0.51
	(ii) Intangible assets		748.76	710.02
	(ii) Intangible assets Under Development		1389.33	1389.33
	(iii) Capital WorkinProgress		662.46	662.46
	(b) Deferred Tax Assets (net)			-
	TOTAL OF NON-CURRENT ASSETS		2825.55	2762.32
	(2) Current Assets			
	(a) Inventories	4	216.56	363.25
	(b) Trade receivables	5	1,937.86	285.18
	(c) Cash and cash equivalents	6	148.90	8.62
	(d) Long Term Loans and Advances	7	-	0.60
	(e) Other Assets	8	2,705.66	224.88
	TOTAL OF CURRENT ASSETS		5,008.98	882.53
	TOTAL OF ASSETS		7,834.53	3,644.85
II.	**EQUITY AND LIABILITIES**			
	(1) Shareholders' Funds			
	(a) Share Capital	9	3,868.56	1,226.50
	(b) Reserves and Surplus	10	2,046.20	118.12
	(c) Share Application Money	9	12.10	-
	(2) Non - current liabilities			
	(a) Long term borrowings	11	386.93	327.69
	(b) Deffered Tax Liability	12	115.27	117.12
	(3) Current Liabilities			
	(a) Trade payables	13	706.81	1,451.12
	(b) Other current liabilities	14	525.08	274.73
	(c) Short Term Provisions	15	173.58	129.58
	TOTAL		7,834.53	3,644.85

The significant Accounting Policies & Notes on Financial Statements 1 to 30

As per our report of even date attached
For and on behalf of
NYS & COMPANY
CHARTERED ACCOUNTANTS
FRN: 017007N

Sd/-
CA NIITESH N AGRAWAL
Partner
M. No. 527125
UDIN: 26527125SLDYUG1174

DATED : 05/06/2026
PLACE : NEW DELHI

For and on behalf of the Board of Directors
ORIENT TRADELINK LIMITED

Sd/-
AUSHIM KHETARPAL
Director
DIN-00060319

Sd/-
RACHNA PANWAR
Director
DIN-09492441

Sd/-
CS Priya Aggarwal
M.No. 77022

ORIENT TRADELINK LIMITED
{CIN : L65910GJ1994PLC022833}
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rs in Lakhs)

S. NO	Particulars	Note	As at 31.03.2026	As at 31.03.2025
	Revenue			
I	Revenue from Operation	16	1463.47	1445.26
II	Other Income	17	287.81	61.34
III	**Total revenue (I + II)**		1,751.28	1,506.59
IV	**Expenses**			
	Purchases	18	986.53	1330.09
	Change in Stock	19	146.69	-246.37
	Employee benefit expense	20	105.51	96.26
	Finance costs	21	32.29	0.34
	Depreciation and amortization expense	3	74.25	78.84
	Other expenses	22	227.22	126.11
V	**Total expenses**		1,572.50	1,385.27
VI	Profit before tax (III-VI)		178.78	121.32
VII	Tax expense:			
	(1) Current tax		45.00	31.75
	(2) Deferred tax		-1.85	1.05
	(3) Earlier Year Taxes			
			135.63	88.52
VIII	Profit/(Loss) for the period (XI + VIV)		135.63	88.52
IX	Earning per equity share:			
	(1) Basic		0.62	0.72
	(2) Diluted		0.62	0.72

The significant Accounting Policies & Notes on Financial Statements 1 to 30

The notes referred to above form an integral part of financial statements.

As per our report of even date attached
For and on behalf of
NYS & COMPANY
CHARTERED ACCOUNTANTS
FRN: 017007N

Sd/-
CA NIITESH N AGRAWAL
Partner
M. No. 527125
UDIN: 26527125SLDYUG1174

For and on behalf of the Board of Directors
ORIENT TRADELINK LIMITED

Sd/-
AUSHIM KHETARPAL
Director
DIN-00060319

Sd/-
RACHNA PANWAR
Director
DIN-09492441

Sd/-
CS Priya Aggarwal
M.No. 77022

DATED : 05/06/2026
PLACE : NEW DELHI

ORIENT TRADELINK LIMITED

{CIN : L65910GJ1994PLC022833}

Cash Flow Statement as at 31st March 2026

Amount in Lakhs

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
Cash flow from operating activities		
Profit before income tax	178.78	121.32
Adjustements for		
Depreciation and Amortization expense	74.25	78.84
Interest income classified as investing cash flows		
Operating (loss)/profit before working capital changes	**253.03**	**200.16**
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	(1,652.68)	(151.64)
(Increase)/Decrease in inventories	146.69	(246.37)
(Increase)/Decrease in Loans and advances	0.60	-
(Increase)/Decrease in other current assets	(2,480.78)	(212.59)
Increase/(Decrease) in provisions	44.00	30.66
Increase/(Decrease) in trade payables	(744.31)	219.84
Increase/(Decrease) in other current liabilities	248.51	201.68
Cash generated from operations	**(4,184.94)**	**41.74**
Income Tax paid (Net of refund)	43.15	31.75
Net Cash inflow from operating activities	**(4,228.09)**	**9.99**
Cash flows from investing activities		
Purchase of tangible and intangible assets	(137.48)	(16.24)
Net cash outflow from investing activities	**(137.48)**	**(16.24)**
Cash flows from financing activities		
Equity share capital	2,642.06	-
Share application money	12.10	-
Security premium reserve	1,792.45	-
(Increase)/Repayment Short term loans & advances	-	-
(Repayments)/proceeds of long term borrowings	59.24	(2.46)
(Repayments) / proceeds of short term borrowings	-	-
Net cash inflow (outflow) from financing activities	**4,505.85**	**(2.46)**
Net increase (decrease) in cash and cash equivalents	**140.28**	**(8.71)**
Cash and cash equivalents cash flow statement at beginning of period	**8.62**	**17.35**
Cash and cash equivalents cash flow statement at end of period	**148.90**	**8.62**

Reconciliation of cash and cash equivalents as per the cash flow statement Cash and cash equivalents as per above comprise of the following	Year Ended 31.03.2026	Year Ended 31.03.2025
Cash and cash equivalents		
- Bank Balance	70.63	6.52
- Cash Balance	78.27	2.11
Balance as per Statement of cash flows	**148.90**	**8.62**

As per our report of even date attached
For and on behalf of
NYS & COMPANY
CHARTERED ACCOUNTANTS
FRN: 017007N

Sd/-
CA NIITESH N AGRAWAL
Partner
M. No. 527125
UDIN: 26527125SLDYUG1174

For and on Behalf of the Board of Directors:
ORIENT TRADELINK LIMITED

Sd/-
Aushim Khetarpal
Director
DIN: 00060319

Sd/-
Rachna Panwar
Director
DIN: 09492441

Sd/-
CS Priya Aggarwal
M.No. 77022

DATED : 05/06/2026
PLACE : NEW DELHI

For the Financial year 2024-2025

Note No. 3

Amount in Lakhs

Particulars	Original Cost (Rs. In Lakhs)	Dep. Charged upto 31/03/2024	WDV As on 31/03/2024	Addition During the Year	Disposal / Adjournment	Salvage Value	Depriciable Amount Over Whole Life	Rate of Depriciation	Depriciation for the Year	WDV as on 31/03/2025
Tangible Assets										
Computer	5.74	5.67	0.07				5.74	0%	0	0.07
Furnitures & Fixtures	1.41	1.34	0.07	0.39	0	0.09	1.71	26%	0.03	0.43
Ceiling Fan	0.03	0.02	0.01				0.03	0%	0	0.01
Mobiles	0.17	0.17	0				0.17	0%	0	0.00
Total	**7.35**	**7.20**	**0.15**	**0.39**	**0**	**0.09**	**7.65**		**0.03**	**0.51**
Capital Work in Progress	660.03	0	660.03	2.43	0	33	627.03	0%	0	662.46
Total	**660.03**	**0**	**660.03**	**2.43**	**0**	**33**	**627.03**		**0**	**662.46**
Intangible Asstes	1354.46	579.05	775.41	12.69	0	68.36	1298.79	10%	78.81	710.02
Total	**1354.46**	**579.05**	**775.41**	**12.69**	**0**	**68.36**	**1298.79**		**78.81**	**710.02**
Intangible Asset Under Development	1389.33	0.00	1389.33	0	0	69	1320.33	0%	0	1389.33
Total	**1389.33**	**0**	**1389.33**	**0**	**0**	**69**	**1320.33**		**0**	**1389.33**

Closing WDV	**2762.32**

For the Financial year 2025-26

Note No. 3

Amount in Lakhs

Particulars	Original Cost (Rs. In Lakhs)	Dep. Charged upto 31/03/2025	WDV As on 31/03/2025	Addition During the Year	Disposal / Adjournment	Salvage Value	Depriciable Amount Over Whole Life	Rate of Depriciation	Depriciation for the Year	WDV as on 31/03/2026
Tangible Assets										
Computer	5.74	5.67	0.07	0.007	0	0	5.747	0%	0	0.08
Furnitures & Fixtures	1.8	1.37	0.43	0	0	0.09	1.71	26%	0.09	0.33
Ceiling Fan	0.03	0.02	0.01	0	0	0	0.03	0%	0	0.01
Mobiles	0.17	0.17	0.00	0	0	0	0.17	0%	0	0.00
Cars	0	0	0.00	24.92	0	1.25	23.67	31.23%	0.34	24.58
Total	**7.74**	**7.23**	**0.51**	**24.92**	**0.00**	**1.34**	**31.33**		**0.43**	**25.00**
Capital Work in Progress	662.46	0	662.46		0	33.12	629.34	0%	0	662.46
Total	**662.46**	**0**	**662.46**	**0**	**0**	**33.123**	**629.337**		**0**	**662.46**
Intangible Asstes	1367.15	657.86	710.02	112.55	0	73.99	1405.72	10%	73.82	748.76
Total	**1367.151442**	**657.86**	**710.02**	**112.55**	**0**	**73.99**	**1405.72**		**73.82**	**748.76**
Intangible Asset Under Development	1389.33	0.00	1389.33	0	0	69.00	1320.33	0%	0	1389.33
Total	**1389.33**	**0**	**1389.33**	**0**	**0**	**69**	**1320.33**		**0**	**1389.33**

Closing WDV	**2825.55**

ORIENT TRADELINK LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in Lakhs)

Note	Particulars	As at 31.03.2026	As at 31.03.2025
4	**Stock In Hand**		
	Closing Stock	216.56	363.25
	Total	216.56	363.25
5	**Trade Receivable**		
	(Unsecured, considered good unless otherwise stated)		
	Outstanding for a period within six months from the date they are due for payment	1937.86	285.18
	- Considered good		
	Outstanding for a period exceeding six months from the date they are due for payment		-
	Others		-
		1,937.86	285.18
6	**Cash and Cash Equivalents:**		
	i) Balances with Banks	49.68	0.17
	ii) Cash in hand	78.27	2.11
	iii) Fixed Deposit With Bank	20.95	6.35
	TOTAL	148.90	8.62
7	**Long term loans and advances:**		
	(Unsecured, considered good unless otherwise Stated		
	i) Security Deposits	0.00	0.60
	* Long term bank deposits are under lien with various authorities		
	TOTAL	-	0.60
8	**Other Assets**		
	(Unsecured, considered good unless otherwise Stated)		
	(a) Balance with Statutory Authority	7.24	7.24
	(b) Amount recoverable in cash or in kind		0.00
	(c') Advances against goods, services & others	2696.89	217.63
	(d) Prepaid Expenses	1.53	0.00
	TOTAL	2,705.66	224.88

ORIENT TRADELINK LIMITED
NOTES TO FINANCIAL STATEMENTS

(Rs in Lakhs)

NOTE NO	PARTICULARS	As at 31.03.2026	As at 31.03.2025
9	**Share Capital:**		
	Authorized:		
	6,25,00,000 Equity Shares of Rs. 10/- each	6,250.00	6,250.00
		6,250.00	6,250.00
	Issued and subscribed:		
	386,85,588 (P.Y. 1,22,65,000) Equity Shares of Rs. 10/- each	3,868.56	1,226.50
		3,868.56	1,226.50
	Paid up Capital:		
	1,22,65,000 (P.Y. 1,22,65,000) Equity Shares of Rs. 10/- each	3,868.56	1,226.50
		3,868.56	1,226.50

*Figures in bracket represent those of previous year.
*During the year, the Company allotted 2,64,20,588 equity shares through conversion of warrants and preferential issue.

(Rs in Lakhs)

NOTE NO	PARTICULARS	As at 31.03.2026	As at 31.03.2025
9	Share Application Money	12.10	0.00

*The Company has received share application money of Rs. 12.10 Lakhs. The shares have not been allotted within the prescribed time and further the application money has not been refunded within the prescribed time limit of 60 days.

a **Reconciliation of the shares outstanding at the beginning and at the end of the year**

	PARTICULARS	As at 31.03.2026	As at 31.03.2025
		Nos. of Shares	Nos. of Shares
	Shares outstanding at the beginning of the year	1,22,65,000	1,22,65,000
	Add: Shares Issued during the year	2,64,20,588	-
	Less: Shares bought back during the year	-	
	Shares outstanding at the end of the year	3,86,85,588	1,22,65,000

b **Term/right attached to equity shares**

1. The Company has only one class of Shares referred to as equity share having a par value of Rs. 10 each. Each holder of equity shares is entitled to vote.
2. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts.
3. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. **Details of Share Holders Holding More Than 5% Shares in the Company**

S.No.	Name of Shareholders	Percentage of Holding	Current Year No.Of Shares in lacs	Percentage of Holding	Previous Year No.Of Shares in lacs
1	Tejpal Singh	-	-	5.19	6.37
2	Yakshit Finance	-	-	6.47	7.93
				-	-
	Total			11.66	14.30

ORIENT TRADELINK LIMITED

NOTES TO FINANCIAL STATEMENTS

(Rs in Lakhs)

NOTE NO	PARTICULARS	As at 31.03.2026	As at 31.03.2025
10	**Reserves & Surplus**		
	Surplus as per Statement of Profit & Loss		
	Balance at the beginning of the year	118.12	16.60
	Add: Profit For the Year	135.63	88.52
	Add: Securities Premium	1,792.45	13.00
	Balance at the end of the year	2,046.20	118.12

*During the year, the Company received securities premium of Rs.1,792.45 lakhs on allotment of equity shares through conversion of warrants and preferential issue.

Note No.	Particulars	As at March 31, 2026		As at March 31, 2025	
		Non current	Current maturities	Non current	Current maturities
11	**Long Term Borrowing:**				
	Secured:				
	(a) From banks *				
	(a) Vehicle loans	24.92	-	-	-
	(a) Term Loan from UBI	-	-	-	
	(b) Term Loan from BOB	-	-	-	
	(b) L.T. Maturities of Finance Lease Obligations				
	Amount Payable to NOIDA Authority**	-	-	-	-
	Amount Payable to NOIDA Authority-Rescheduled**	-			
	Unsecured				
	(a) Inter-corporate loans	-	-	-	-
	(b) Loan from Ex- Directors and Relatives	362.01	-	327.69	-
		386.93	-	327.69	-
	Amount disclosed under the head "other current liabilities" (refer note no 8)		-		-
	TOTAL	386.93	-	327.69	-

(Vehicle loans are secured by hypothecation of financed Car. Equated monthly instalments as per the respective repayment schedules. Rate of Interest- in range of 8.25% - 8.80% p.a.)

Particulars		
Lender Name	HDFC Bank (Nexon)	HDFC Bank (Windsor)
Sanctioned Amount (Rs. In Lakhs)	9,58,890.00	15,32,900.00
Rate of Interest	8.8% p.a.	8.25% p.a.
Nature of Security	Auto Loan	Auto Loan

NOTE NO	PARTICULARS	As at 31.03.2026	As at 31.03.2025
12	**Deffered Tax Liability**		
	Deffered Tax Liability	115.27	117.12
	TOTAL	115.27	117.12
13	**Trade Payables**		
	Due to micro, small & medium enterprises *		
	Others	706.81	1451.12
	TOTAL	706.81	1,451.12

NOTE NO	PARTICULARS		As at 31.03.2026	As at 31.03.2025
14	**Other Current Liabilities:**			
	(a)	Current Maturities of long term loan (refer to note 5)		
	(b)	Interest accrued and due		
	(c) Advance from customers			
		Customers not eligible for profit recognition		
		Others*		-
	(d) Other Liablities			
		GST	-84.76	(85.27)
		TCS	0.07	0.07
		Government Dues	46.25	36.86
		Salary Payable	99.07	73.07
		Warrants	361.80	0.00
		Others Payables	102.65	250.00
	TOTAL		525.08	274.73

NOTE NO	PARTICULARS		As at 31.03.2026	As at 31.03.2025
15	**Short Term Provisions:**			
	Income Tax Provision		173.58	129.58
	Employees Related Statutory Dues Payable		-	-
	TOTAL		173.58	129.58

Note	Particulars	As at 31.03.2026	As at 31.03.2025
16	**Revenue from Operations**		
	Sales	1,463.47	1,445.26
		1,463.47	1,445.26
17	**Other Incomes:**		
	i) Interest Income	-	-
	ii) Discount Received	-	-
	iii) Miscellaneous Income	287.81	9.70
	iv) Balances Written Off	-	51.64
	TOTAL	287.81	61.34
18	**Purchases**		
	Purchases	986.53	1,330.09
	TOTAL	986.53	1,330.09
19	**Changes In Stock**		
	Opening Inventory	363.25	116.88
	Closing Inventory	216.56	363.25
	Changes	**146.69**	**(246.37)**
20	**Employees Benefit Expenses**		
	Director Remuneration	72.00	36.00
	Salary	33.51	56.39
	Staff Welfares	-	0.12
	Bonus	-	3.75
	TOTAL	105.51	96.26
21	**Finance Cost**		
	Financial Charges	32.29	0.34
	TOTAL	32.29	0.34
22	**Other Administrative Expenses**		
	FMCG Division Expenses	1.20	2.32
	Advertisement Exp	20.31	3.13
	Audit Fees	1.50	0.90
	Accounting Charges	2.25	1.75
	ANNUAL LISTING FEE	0.47	1.47
	CONSULTANCY CHARGES	-	-
	Conveyance Expenses	3.99	0.28
	Courier Charges	2.33	0.06
	Constume Expenses	-	0.09
	Depository Charges	-	-
	Director Fees	-	-
	Discount	0.00	2.78
	Diwali Expenses	-	5.10
	Documentation	-	-
	Electricity Expenses	0.51	0.49
	Entertainment EXPENSES	-	0.05
	Evergreen Services	-	-
	Fees & Taxes	29.54	1.05
	Filling Fees	-	0.02
	Fuel Exp	-	-
	GST Late Fee	-	0.14
	Hotel Expenses	-	1.58
	House Keeping	-	1.13
	Internet Charge	-	0.14
	Iron Frame with Flex Print	-	-
	Legal Expenses	1.98	0.11
	Legal Fees	-	2.94
	MCA CHARGE	-	-
	MEDICAL EXPENSES	-	0.01
	Miscellaneous Expenses	-	0.03
	Office Expenses	9.63	0.71
	Office Maintenance	-	0.25
	PACKING EXPENSES	-	0.38
	Penalty From Companies-SOP	-	0.06
	Postage & Courier Charges	-	0.26
	PRINTING AND STATIONERY	0.16	0.89
	Professional Fees	11.69	10.44
	Processing Charges	-	0.22
	Refreshment Expenses	-	0.67
	Rent	5.40	5.40
	Repair and Maintenance	4.11	0.04
	Repair and Service Charges	-	0.05
	Reimbursement Expenses	10.98	-
	Short and Excess	-	0.01
	Sms Charges	-	-

Sample Expenses	-	0.16
Security Expenses	-	0.27
BSE Stock Exchange Service Charges	-	6.83
Staff Welfare	10.81	-
Tally Software - AMC	-	0.08
TELEPHONE EXP	0.92	3.46
Tour &Travells	11.92	2.25
TRAVELLING CHARGES	-	2.87
Travelling Expenses	-	2.30
Tranning Charges	-	50.50
VIDEO EDITING & CHARGES	-	0.12
Website Expense	-	0.28
RTA Expenses	-	-
Rights Entitlements Charges	-	0.91
Social Media Boosting	-	-
Software Expense	4.56	0.63
STUDIO EXP	-	0.21
Books Publishing Expenses	-	-
Business Promotion Expenses	3.35	3.93
Penalty As Per Court Order	-	-
Press Relationship Mangement Expenses	-	1.30
Computer Software Tally	1.44	0.09
Distribution Fees	-	0.10
E Voting Charges	-	0.35
Donation	-	0.10
Graphic Designer	-	0.09
Water Charges	-	0.29
WRITING SERVICE	-	0.28
Youtube Server	-	3.52
Domaint and Hosting Renewal	-	0.08
Editing Fees	-	-
Labour Expense	-	-
Foreign Inward Remittance Charges	-	0.20
Entitlements Expenses	0.9454	-
FOREX EXCHANGE EXPENSES	1.8784	-
Handling & Serive Expenses	2.3607	-
Prefrential Issue Exp	13.4829	-
Publicity & Advertising	11.7718	-
Sponser Ship Exp	0.3750	-
Vechile Expenses	1.2253	-
Warrants Allotment Charge	3.8070	-
Water Expes	0.0748	-
Construction Expenses	0.0800	-
Insurance Expenses.	0.0637	-
MEDICAL EXPENSES	0.2265	-
Misc Exp	0.6013	-
Round Off	0.0041	-
Securities Charges	0.4500	-
Short and Excess	0.5465	-
Packing Expenses	0.2776	-
Rights of Divyang World Cricket	50.0000	-
TOTAL	227.22	126.11

23 Related Party Transaction

Relationship	Name of Related Party
MD & CFO	Aushim Khetarpal
Independent Director	Mahesh Verma
Director	Rachna Panwar
Company Secretary	Priya Aggarwal
Group Company	Aum Sportainment Private Limited
GROUP ASSOCIATES	Radiant Sports Management Private Limited
GROUP ASSOCIATES	Shirdi Sai Baba Foundation
GROUP ASSOCIATES	Divinus Promotors Pvt Ltd

Summary of Significant related parties' transactions carried out in ordinary course of business are as under: **(Rs. In lakhs)**

Sr. No.	Name of Related Party	Relationship of the counterparty with the entity	Type of related party transaction	Value of transaction during the FY 2025-26
1	AUM SPORTAINMENT PRIVATE LIMITED	GROUP COMPANY	Purchase of goods or services	988.11
2	AUM SPORTAINMENT PRIVATE LIMITED	GROUP COMPANY	Sale of goods or services	13.29
3	AUSHIM KHETARPAL	Managing Director/Promoter/CFO	Interest paid	31.55
4	AUSHIM KHETARPAL	Managing Director/Promoter/CFO	Remuneration	72.00
5	MAHESH VERMA	DIRECTOR	Remuneration	1.09
6	MAHESH VERMA	DIRECTOR	Loan	1.97
7	RADIANT SPORTS MANAGEMENT PRIVATE LIMITED	GROUP ASSOCIATES	Loan Given	9.34
8	SHIRDI SAI BABA FOUNDATION	GROUP ASSOCIATES	Sale of goods or services	1132.13
9	SHIRDI SAI BABA FOUNDATION	GROUP ASSOCIATES	Purchase of goods or services	24.85
10	Divinus Promotors Pvt Ltd	GROUP ASSOCIATES	Loan Given	223.90

ORIENT TRADELINK LIMITED

Ratio Analysis For The Year Ended 31/03/2026

Financial Ratios				
Ratio	**2025-26**	**2024-25**	**Variation**	**Remarks for variation > 25%**
1) Current Ratio	**3.56**	**0.48**	**649%**	**Increase in current assets and reduction in current liabilities during the year.**
Current Assets	5,008.98	882.53		
Current Liabilities	1,405.47	1,855.43		
2) Debt Equity Ratio	**0.08**	**0.33**	**-74%**	**Significant increase in shareholders' funds due to rights issue and retained earnings.**
Debt	502.21	444.81		
Equity	5,914.76	1,344.62		
3) Debt Service Coverage Ratio	**NA**	**NA**	**NA**	**NA**
Net Operating Income	-	-	-	
Total Debt Service	-	-	-	
4)Return on Equity Ratio (in %)	**2.29%**	**6.58%**	**-65%**	**Equity base increased substantially during the year due to rights issue, resulting in lower return on equity.**
Profit/Loss	135.63	88.52		
Equity	5,914.76	1,344.62		
5) Inventory Turnover Ratio (in times)	**5.05**	**6.02**	**-16%**	**No material variation.**
Revenue from operations	1,463.47	1,445.26		
Average inventory	289.90	240.06		
6) Trade Receivable Turnover Ratio(in times)	**1.32**	**6.90**	**-81%**	**Increase in trade receivables compared to the previous year resulted in lower receivable turnover.**
Revenue from operations	1,463.47	1,445.26		
Average trade receivables	1,111.52	209.36		
7) Trade Payable Ratio	**1.05**	**0.81**	**30%**	**Reduction in average trade payables during the year resulted in higher payable turnover.**
Cost of traded goods	1133.23	1083.72		
Average trade payables	1,078.97	1,341.20		
8) Net Capital Turnover Ratio (in times)	**1.04**	**-1.47**	**-171%**	**Significant increase in working capital during the year led to lower capital turnover ratio.**
Revenue from operations	1,463.47	1,445.26		
Average working capital	1,402.09	(982.96)		
9) Net Profit Ratio(in %)	**0.09**	**6.12%**	**51%**	**Improvement in profitability and higher other income during the year.**
Net Profit/Loss	135.63	88.52		
Revenue from operations	1,463.47	1,445.26		
10) Return On Capital Employed (in %)	**1663.58%**	**8.46%**	**19573%**	**Significant reduction in capital employed and improvement in profitability during the year.**
Profit/Loss	135.63	88.52		
Capital Employed	8.15	1,046.82		
11) Return On Investment (in %)	**NA**	**NA**	**NA**	**NA**
Income generated from invested funds	-	-	-	
Average invested funds	-	-	-	

Notes to the Financial Statements for the year ended 31st March, 2026.

1. Company Overview

Orient Tradelink Limited ('the Company') was incorporated in India on 20 August, 1994.

2. Significant Accounting Policies

2.1 Basis of Preparation of Financial Statements

The Financial Statements have been prepared by following the going concern concept on historical cost convention and in accordance with the accounting specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

All assets and liabilities have been classified as current and non-current, wherever applicable as per company normal operating cycle based on the nature of product and the time between the acquisition of assets for processing and there realization in cash and cash equivalent and as per the guidance as set out in the Schedule III of the Companies Act, 2013

The Company follows mercantile system of accounting and recognizes items of income and expenditure on accrual basis.

2.2 Use of Estimation

The preparation of financial statements required management to make estimations & assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

2.3 Fixed Assets

Fixed assets including intangible assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

2.4 Depreciation & Amortization

Depreciation has been provided on written down value basis, at the rate determined with reference to the useful lives specified in Schedule III of the Companies Act, 2013. The impact of the change in useful life of fixed assets has been considered in accordance with the provision of Schedule III.

Depreciation on assets, whose actual cost does not exceed five thousand rupees is provided at the rate of hundred percent on pro-rate basis.

2.5 Borrowing costs

Borrowing costs that are attributable to the acquisition and/or construction of qualifying assets are capitalized as part of the cost of such assets, in accordance with notified Ind AS 23 "Borrowing Costs". A qualifying asset is one that necessarily takes a substantial period of time to getready for its intended use. All other borrowing costs are treated as period cost and charged to the statement of profit and loss in the year in which incurred.

2.6 Impairment of assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, it estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss.

2.7 Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long term investments. Current investments are carried at lower of cost or fair value determined on an individual investment basis. Long term investments are carried at cost.

2.8 Inventories

Stock in Trade is valued at cost, which is determined on the basis of the 'First in First out' method.

2.9 Revenue Recognition

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

i. Sale of Goods

Revenue is recognized and earned when they are realized or realizable irrespective of when the cash is received.

2.10 Retirement benefits

Expenses and liability in respect of employee benefits are recorded in accordance with Ind AS 19-Employee Benefits (Revised 2005)

Provident fund

The Company does makes contribution to statutory provident funds with Employees Provident Fund and Miscellaneous Provision Act, 1952 which is a defined contribution plan and contributions paid or payable are recognized as an expense in the year in which services are rendered by the employee.

Other short term benefits

Expense in respect of other short term benefits is recognized on the basis of the amount payable for the period during which services are rendered by the employee.

2.11 Taxation

Tax liability is estimated considering the provisions of the Income Tax Act, 1961. Deferred tax is recognized on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. On prudent basis, deferred tax is recognized on account of depreciation and carried forward to the extent only when there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

2.12 Leases

Lease arrangements where the risk and rewards incident to ownership of an asset substantially vest with the lessor are recognized as operating lease. Lease rent under operating leases are charged to profit and Loss on a straight line basis over the lease term.

2.13 Cash and Cash equivalents

Cash and cash equivalents comprise cash in hand, demand deposits with bank and short term highly investments that are readily convertible into cash and are subjects to an insignificant risk of change in value.

2.14 Provisions, Contingent Liabilities and Contingent Assets

Depending upon the facts of each case and after due evaluation of legal aspect, claims against the company are accounted for as either provisions or disclosed as contingent liabilities. In respect of statutory dues disputed and contested by the company, contingent liabilities are provided for and disclosed as per original demand. The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probably not require outflow of resources or where the same cannot be reliably estimated, is disclosed as contingent liability in the financial statements.

2.15 Earnings Per Share

(In item of Ind AS 33)

Basic Earnings per Share is computed and disclosed using the weighted average number of shares outstanding during the year. There being no potential equity shares Diluted Earnings per Share has not been computed.

2.16 Foreign currency translation

Initial recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

Exchange differences

The Group accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as income or as expenses in the period in which they arise.

24 Balances of trade receivables, trade payables, current/non-current advances given/ received are subject to reconciliation and confirmation from respective parties.

The balance of said trade receivables, trade payables, current / non-current advances given/ received are taken as shown by the books of accounts. The ultimate outcome of such reconciliation and confirmation cannot presently be determined, therefore, no provision for any liability that may result out of such reconciliation and confirmation has been made in the financial statement, the financial impact of which is unascertainable due to the reasons as above stated.

25 Inventories, loans & advances, trade receivables and other current / non-current assets are in the opinion of the management do not have a value on realization in the ordinary course of business, less than the amount at which they are stated in the balance sheet. The classification of assets and liabilities between current and non-current have been made based on management perception as to its recoverability / settlement and other criteria as set out in the revised schedule III to the Companies Act, 2013.

26 **Auditors' Remuneration**

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Audit Fees	1,50,000	90,000
Total	1,50,000	90,000

27 **Segment Reporting**

The company is primarily engaged in the business of real estate development, which after evaluation of Ind AS- 108 on "Segment Reporting", issued by the Institute of Chartered Accountants of India, is considered to be the only reportable business segment. In addition, the company is operating in India which is considered as a single geographical segment.

28 Based on the information available with the company, there are no dues outstanding in respect of Micro, Small and Medium enterprises at the balance sheet date. No amounts were payable to such enterprises which were outstanding for more than 45 days. Further, no interest during the year has been paid payable in respect thereof. The above disclosure has been determined to the extent such parties have been indentified on the basis of information available with the Company. This has relied upon by the auditors.

29 Company has prepared financial statements for the financial year as per the provisions of Schedule III of The Companies Act, 2013.

30 The company has regrouped / reclassified previous year figures where necessary to conform to with current year's classification.

The note no. 1-30 referred to above form an integral part of financial statements

As per our audit report of even date attached

For and on behalf of
For NYS & Company
Chartered Accountants
FRN – 017007N

Sd/-
CA Niitesh N Agrawal
(Partner)
M NO. 527125

On behalf of the Board of Directors
For Orient Tradelink Limited

Sd/-
Aushim Khetarpal
Director
DIN: 00060319

Sd/-
Rachna Panwar
Director
DIN: 09492441

Sd/-
CS Priya Aggarwal
M.NO. 77022

Place: New Delhi
Date: 05/06/2026