



ONTIC FINSERVE LIMITED

Date: 9th September, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: 540386

Subject- Filing of revised Annual Report of Ontic Finserve Limited for the Financial Year 2025-26.

Dear Sir/Madam,

We are pleased to submit copy of the revised Annual Report of the company for the Financial Year 2025-26. The annual General Meeting is to be held on Wednesday, 30th September, 2026 at 01:00 P.M at Registered office of the Company. You are requested to take on record above said document. You are requested to kindly take the same on record for your further needful.

Thanking you,

Yours Faithfully,

For Ontic Finserve Limited

[illegible]

Bhupendra Raiyani
Director
DIN: 08104918

ONTIC FINSERVE LIMITED

ANNUAL REPORT

2025-2026

REGISTERED OFFICE:-

*UL/8, Ankur Complex, B/h Town Hall,
Opp. X-Ray House, Ellisbridge,
Ahmedabad GJ 380006*

BOARD OF DIRECTORS

*MRS. KAPADIA KRUTI KEVIN
MRS. ANJANABEN RAJENDRABHAI MAKWANA
MR. RAIYANI BHUPENDRAKUMAR DHANJIBHAI
MRS. MADHUBEN JIVABHAI PARMAR
MR. VISHWAMBAR KAMESHWAR SINGH (Resigned on 19.03.2026)
MR. BHARAT BABUBHAI SAKARIYA (Resigned on 17.11.2025)
MR. AYUSH PATEL (Resigned on 17.11.2025)*

Company Secretary

VIJAYKUMAR KISHORBHAI JOTANI

AUDITOR

M/s Nirav S. Shah & Co, Ahmedabad

REGISTRAR AND SHARE TRANSFER AGENT

*SKYLINE FINANCIAL SERVICES PVT. LTD.
D-153A, 1ST FLOOR,
OKHLA INDUSTRIAL AREA PHASE 1,
NEW DELHI-110 020*

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NOTICE

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF ONTIC FINSERVE LIMITED WILL BE HELD ON WEDNESDAY, 30TH SEPTEMBER, 2026 AT 1.00 P.M. AT REGISTERED OFFICE OF THE COMPANY TO TRANSACT THE FOLLOWING BUSINESS.

ORDINARY BUSINESS:

- 1) To receive, consider and adopt the Audited Profit and Loss Account for the year ended 31st March, 2026 and Balance sheet as at that date together with Directors Report and Auditors Report 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 statement of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.”

SPECIAL BUSINESS:

- 2) Approval of Reduction & Consolidation of Share Capital**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to Section 66 read with Section 61 and all other applicable provisions, if any, of the Companies Act, 2013, read with the National Company Law Tribunal (Procedure for Reduction & Consolidation of Capital of Company) Rules, 2016, Article 41 of Articles of Association of the Company and subject to confirmation by the Hon’ble National Company Law Tribunal, Bench at Ahmedabad and subject to such other approvals, consents, permissions or sanctions of any other authority, body or institution (hereinafter collectively referred to as “the concerned authorities”) as may be required, and subject to such other conditions or guidelines, if any, as may be prescribed or stipulated by any of the concerned authorities, from time to time, while granting such approvals, consents, permissions or sanctions, and which may be agreed to by the Board of



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Directors of the Company, the consent and approval of members of the Company be and is hereby accorded for:

- (a) reduction of existing paid up equity share capital of the Company from Rs. 9,00,03,000/- (Rupees Nine Crores Three Thousand Only) divided into 9,00,03,000 (Nine Crores Three Thousand) equity shares of Re. 1/- each to Rs. 90,00,300/- (Rupees Ninety Lakhs Three Hundred Only) divided into 90,00,300 (Ninety Lakhs Three Hundred) equity shares of Re. 1/- each, by cancelling and extinguishing 8,10,02,700 (Eight Crore Ten Lakh Two Thousand Seven Hundred) equity shares of Re. 1/- each, aggregating Rs. 8,10,02,700/- (Rupees Eight Crore Ten Lakh Two Thousand Seven Hundred only) and utilising the same towards setting off the accumulated losses of the Company to that extent, as set out in the Scheme of Reduction of Share Capital ("Scheme") as circulated to the members and placed before the meeting and initialled by the Chairperson for the purpose of identification; and
- (b) consolidation of the post reduction capital of Rs. 90,00,300/- (Rupees Ninety Lakhs Three Hundred Only) divided into 90,00,300 (Ninety Lakhs Three Hundred) equity shares of Re. 1/- each to Rs. 90,00,300/- (Rupees Ninety Lakhs Three Hundred Only) comprising 9,00,030 (Nine Lakh Thirty) fully paid up equity shares of Rs.10/- (Rupees Ten only) each."

"RESOLVED FURTHER THAT, the proposed accounting treatment, i.e. "an amount of Rs. 8,10,02,700/- (Rupees Eight Crore Ten Lakh Two Thousand Seven Hundred only) shall be reduced from the Paid Up Equity Share Capital Account of the Company and correspondingly an amount equivalent to the amount of reduction shall be added to the Reserves and Surplus Account (i.e. reduced from the accumulated losses) of the Company appearing on the liabilities side of the balance sheet of the Company", be and is hereby approved."

"RESOLVED FURTHER THAT, upon the reduction of capital becoming effective, 8,10,02,700 (Eight Crore Ten Lakh Two Thousand Seven Hundred) equity shares of Re. 1/- each shall be cancelled and extinguished on a proportionate basis in accordance with the shareholding of the equity shareholders of the Company whose names appear in the register of members maintained by the Company and/or its Registrar and Share Transfer Agent as on the Record Date."

"RESOLVED FURTHER THAT, upon the reduction and consolidation of capital becoming effective, each equity shareholder of the Company whose name appears in the register of members maintained by the Company and/or its Registrar and



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Share Transfer Agent as on the Record Date shall be entitled to equity shares representing the reduced share capital, aggregating 9,00,030 (Nine Lakh Thirty) equity shares of Re. 10/- each, in proportion to their respective shareholding, subject to such adjustments as may be required on account of fractional entitlements, if any.”

“RESOLVED FURTHER THAT upon the Scheme becoming effective:

1. The issued, subscribed, and paid-up share capital of the Company shall be reduced and consolidated as per the terms of the approved Scheme.
2. The capital reduction shall not involve any cash outflow or payout to Members.
3. The necessary accounting adjustments shall be made in the books of accounts to reflect the impact of the reduction.”

“RESOLVED FURTHER THAT, upon the reduction and consolidation of capital becoming effective, in respect of equity shares held in physical form, the existing share certificates shall, if so required by the Company, be surrendered by the shareholders for cancellation. Notwithstanding the foregoing, from the date of issuance of new share certificates by the Company, the existing share certificates shall be deemed to have been cancelled, extinguished and rendered invalid, without any further act or deed and the Company may, at its discretion, issue and dispatch new share certificates in lieu of the existing share certificates without requiring their prior surrender. In respect of equity shares held in dematerialized form, the reduction in shareholding shall be effected through the depositories by making appropriate adjustments in the accounts of the shareholders, in accordance with applicable procedures.”

“RESOLVED FURTHER THAT, pursuant to the reduction and consolidation of capital, if any fractional entitlements arise, the Company shall not issue fractional shares but shall aggregate all such fractional entitlements and consolidate them into whole equity shares. The aggregate number of equity shares so arising shall be allotted to a trustee nominated by the Board of Directors of the Company, who shall hold such shares in trust for the benefit of the shareholders entitled to such fractional entitlements. The trustee shall, within a period of 90 (ninety) days from the Record Date, sell the same in the market and distribute the net sale proceeds (after deduction of applicable taxes and expenses, if any) to the concerned shareholders in proportion to their respective fractional entitlements. Any unclaimed amounts shall be transferred to the Investor Education and Protection Fund within 120 (one hundred and twenty) days from the expiry of the period



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prescribed for payment, in accordance with applicable law, and the Company shall file the necessary reports with BSE and CSE confirming compliance with the aforesaid requirements.”

“RESOLVED FURTHER THAT, the Effective Date of the reduction & consolidation of capital of the Company shall be the date on which the certified copy of the Order of the Hon’ble National Company Law Tribunal, Bench at Ahmedabad, confirming the reduction & consolidation of share capital of the Company, together with the minute approved by the Tribunal, is filed with the Registrar of Companies, at Gujarat and the Registrar of Companies issues a certificate of registration thereof.”

“RESOLVED FURTHER THAT, upon the reduction & consolidation of capital becoming effective (after the Effective Date), the Board of Directors of the Company shall fix the Record Date within a period of 90 days, for the purpose of determining the equity shareholders whose shareholding shall be taken into account for giving effect to the reduction & consolidation of share capital and the consequent adjustment of their shareholding in the records of the depositories and/or for issuance of share certificates representing the reduced share capital.”

“RESOLVED FURTHER THAT, the Scheme of Reduction & Consolidation of Share Capital between Ontic Finserve Limited and its Shareholders and Creditors (“**Scheme**”), as circulated to the members and placed before the meeting, be and is hereby approved and adopted.”

“RESOLVED FURTHER THAT, for the purpose of giving effect to the above resolutions, approval of the Members of the Company be and is hereby accorded to the Board and the Board and/or a duly authorized committee, be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, desirable or expedient for giving effect to the foregoing resolutions, including filing of applications and petitions before the National Company Law Tribunal, execution of documents, modifications, if any, appointment of professionals, and to settle any questions, difficulties or doubts that may arise in this regard without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution and all actions taken by the Board, to exercise its powers, in connection with any matter(s) referred to or contemplated in any of the foregoing resolutions, be and are hereby approved, ratified and confirmed, in all respects”.

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“RESOLVED FURTHER THAT the Board be and is hereby authorized and empowered to delegate all or any of the powers pertaining to the reduction & consolidation of capital of the Company in such manner as it may deem fit to any of the directors of the Company, with power to further delegate such authority to any officer(s) of the Company or any other person(s), subject to such conditions as the Board or such director may deem fit.”

DATE: 04.09.2026
PLACE: AHMEDABAD

BY ORDER OF THE BOARD

SD/-
BHUPENDRA RAIYANI
DIRECTOR
DIN: 08104918



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NOTES:

1. Explanatory statement pursuant to Section 102 (1) of the Companies Act, 2013 in respect of the Special Business as set out in the Notice is annexed hereto and forms part of this Notice.
2. A member entitled to attend and vote at the meeting is also entitled to appoint one or more proxies and that a proxy need not be a member of the company. Proxies in order to be effective must be deposited not less than 48 hours before the commencement of the meeting. A person can act as proxy on behalf of members not exceeding 50 (fifty) and holding in aggregate not more than 10 (ten) percent of the total share capital of the Company. However, a member holding more than 10% (ten percent) of the total share capital of the Company may appoint a single person as proxy and such person shall not act as proxy for any other member. Proxies submitted on behalf of the Companies, Societies, etc., must be supported by an appropriate resolution/authority as applicable.
3. Members are requested to intimate about the change in address, if any.
4. As mandated by Securities and Exchange Board of India ("SEBI"), securities of the company can be transferred/traded only in dematerialized form. Members holding shares in physical form are advised to avail the facility of dematerialization. Members can Contact the Company or Our RTA for Assistance.
5. Members may note that the copy of the Notice of EGM is also available on the website of the Company.
6. In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, Members have been provided with the facility to cast their vote electronically, through the e-voting services provided by M/s. National Securities Depository Limited (NSDL) on resolution set forth in this Notice.



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7. The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by Companies and has issued circular stating that service of notice/documents including Annual Report can be sent by e-mail to its members. We fully support the Ministry's green initiative. Accordingly, the members are requested to inform their e-mail addresses to RTA – M/s. Skyline Financial Services Pvt. Ltd, D – 153 – A, 1st Floor, Okhla Industrial Area, Phase – 1, New Delhi, Delhi, 110020, India or email at info@skylinerta.com
8. Members who have not registered their e-mail ID's are requested to register their email ID's with their respective Depository Participants (DPs). Alternatively, the members may also contact the R & T Agents at the email address info@skylinerta.com or the Company at the email address onticfinserveld@gmail.com ; onticfinserve@gmail.com to register their e-mail address (es) or changes therein, if any, at the earliest, to receive the future communication. Members are requested to quote their client ID number with DP ID on all correspondence with the Company as the case may be. International Securities Identification Number given to your Company is INE989S01042.
9. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
10. In accordance with the provisions of section 91 of the Companies Act, 2013, the Register of Members and the Share Transfer Books of the Company will remain closed from 23.09.2026 to 30.09.2026 (both days inclusive).
11. Notice of the Annual General Meeting of the Company inter alia, indicating the process and manner of e-voting is being sent to all the members whose email IDs are registered with the Company/Depository Participant(s) for communication purpose through electronic mode unless any member has requested for a physical copy of the same. For members who have not registered their email address, physical copies of the Notice of the Annual General Meeting of the Company, inter alia, indicating the process and manner of e-voting is being sent through the permitted mode.
12. A route map showing direction to reach the venue of the Annual General meeting is provided at the end of the notice.



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13. Electronic Copy of the Notice of the Annual General Meeting of the Company inter alia indicating the process and manner of e-voting along with attendance slip and proxy form is being sent to all the members whose email IDs are registered with the company/Depository participants for communication purposes unless any member has requested for hard copy of the same. For members who have not registered their email address, physical copies of the notice of the Annual General Meeting of the Company inter alia indicating the process and manner of e-voting along with attendance slip and proxy form is being sent in the permitted mode.
14. Members may also note that the Notice of the Annual General Meeting will also be available on the Company's website www.onticfinserve.in for their downloading. The physical copies of the aforesaid documents will also be available at the Company's registered office at Ahmedabad, Gujarat for inspection during normal business hours on working days. Even after registering for a-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: onticfinservelt@gmail.com ; onticfinserve@gmail.com
15. Corporate members intending to send their authorized representative(s) to attend and vote at the meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send a certified copy of the board resolution authorizing their representative to attend and vote on their behalf at the meeting.
16. Pursuant to Section 72 of the Companies Act, 2013, Members who hold shares in the physical form can nominate a person in respect of all the shares held by them singly or jointly in respect of the shares held by them. Members who have not yet registered their nominations are requested to register the same by submitting Form No. SH-13. If a member desires to cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No. SH-14. Members who are either not desiring to register for Nomination or would want to opt out, are requested to fill out and submit Form No. ISR-3. The said forms can be downloaded from the RTA's website at www.skyline.com Members are requested to submit the said form to their DP in case the shares are held in electronic form and to the RTA in case the shares are held in physical form, quoting their folio no.
17. The Registers required to be maintained under the Companies Act, 2013 and all documents referred to in the Notice will be made available for inspection.

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Members who seek inspection may write to us at onticfinservelt@gmail.com ; onticfinserve@gmail.com

18. Members holding shares in the physical form are advised to complete KYC in the prescribed form no. ISR-1 to communicate the particulars of their PAN, bank account, change of postal address, email id, mobile number and nomination to our RTA i.e., Skyline Financial Services Pvt. Ltd, D – 153 – A, 1st Floor, Okhla Industrial Area, Phase – 1, New Delhi, Delhi, 110020. o r the Secretarial Department of the Company otherwise folio shall be frozen by the RTA. The shareholders can access the prescribed form for KYC of their folio via the link info@skylinerta.com
19. Mr. Jitendra Parmar (COP No.: 15863) Proprietor of M/s. Jitendra Parmar & Associates has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
20. The scrutinizer shall within a period of not exceeding Two working days from the conclusion of the e voting period unblock the votes in the presence of at least two witnesses not in employment of the Company and make a scrutinizer's report of the votes cast in favour or against, if any, forthwith to the Chairman of the Company or any person authorized by the Chairman.
21. The results of the e-voting along with the scrutinizer's report shall be placed on company's website at www.onticfinserve.in within two days of passing of the resolution at the EGM of the Company. The results will also be communicated to the stock exchanges where the shares of the Company are listed.



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

The Board of Directors of Ontic Finserve Limited ("the Company"), at its meeting held on 4th September 2026, approved the Scheme for Reduction and Consolidation of Share Capital in accordance with Section 66 read with Section 61 of the Companies Act, 2013 and Rule 2 of the Companies (Reduction of Share Capital) Rules, 2016. The proposed reduction of share capital is intended to eliminate accumulated losses, optimize the capital structure, and strengthen the Company's financial position. By consolidating and restructuring the share capital, the Company aims to enhance operational efficiency and improve overall financial stability.

In accordance with Section 66(1)(b) of the Companies Act, 2013, the Company is undertaking this capital reduction to cancel its paid-up share capital that has been unrepresented by available assets. This will allow the Company to reflect its true financial position and effectively restructure its balance sheet.

The reduction of share capital will be effected through appropriate accounting adjustments and will not involve any cash outflow or payout to shareholders. This process is solely undertaken to improve the Company's financial position and capital efficiency without impacting the rights or interests of shareholders. The reduction and consolidation will not result in any change in the shareholding pattern or voting rights of members.

Pursuant to Section 66 and Section 61 of the Companies Act, 2013, the proposed reduction and consolidation of share capital requires approval by way of a Special Resolution passed by the Members of the Company at this Annual General Meeting (AGM). Upon receiving shareholders' approval, the Company will seek confirmation from the National Company Law Tribunal (NCLT), following which the reduction and consolidation will be given effect. The Company will also comply with all statutory requirements, including filings with the Ministry of Corporate Affairs (MCA) and Registrar of Companies (ROC). If required, notices and disclosures will be published for creditors and other authorities as per applicable rules. Further, necessary intimations will be made to the Stock Exchange(s) in compliance with SEBI (LODR) Regulations, 2015.



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The proposed reduction and consolidation of share capital will have no adverse impact on the Company's financial position or its ability to meet its obligations towards creditors. The Company will continue to operate as a going concern, and all liabilities will be honoured in the normal course of business. If required, notices will be issued to creditors in accordance with the provisions of the Companies Act, 2013 and the National Company Law Tribunal (NCLT) Rules.

Further, the capital reduction and consolidation will not result in any changes to the employment terms, remuneration, or benefits of employees. The day-to-day business operations of the Company will remain unaffected, and the proposed restructuring will not have any impact on its operational continuity or growth plans.

A copy of the Scheme setting out in detail the terms and conditions, which has been duly approved by the Audit Committee and the Board of Directors of the Company at its meetings held on 4th September 2026, is enclosed to this Notice. A copy of the Scheme has been uploaded on the website of the Company at www.onticfinserve.in Members are requested to peruse the same in detail.

Auditors' Certificate: M/s. Nirav S. Shah., Chartered Accountants, Statutory Auditor of the Company, has issued a certificate stating that the accounting treatment proposed for the reduction of capital is in conformity with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, (as amended).

BSE and CSE Approval: In terms of Regulation 37(6)(b) of the SEBI (LODR) Regulations, 2015, as amended, the requirement of obtaining the No-objection Letter from BSE and CSE is not applicable in the present case as the Scheme of Reduction and Consolidation of Capital of the Company solely provides for writing off the accumulated losses against the share capital of the Company applied uniformly across all shareholders on a pro rata basis or against the reserves of the Company. However, the draft scheme shall be filed with the BSE and CSE for the purpose of disclosures in terms of the proviso to clause (b) of sub-regulation (6) of Regulation 37 of the SEBI (LODR) Regulations.

Scrutinizer: Mr. Jitendra Parmar (COP No.: 15863) Proprietor of M/s. Jitendra Parmar & Associates, Company Secretaries, has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.



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The Board of Directors of the Company has no material interest in the proposed Reduction of Capital except as shareholders in general.

No petition under Section 241 or 242 of the Companies Act, 2013, has been filed against the Company and there are no proceedings pending under Section 210 to 227 of Companies Act, 2013, against the Company.

There are no winding up or insolvency proceedings pending against the Company as of date.

No inquiry or investigation under sections 235 to 251 of the Companies Act, 1956, or under the corresponding sections under the Companies Act, 2013, is pending against the Company.

Inspection by the Equity Shareholders of the Company, of the following documents is allowed at the Registered Office of the Company between 11:00 am and 05:00 PM on all working days (except on Saturdays, Sundays and Public holidays) up to 30.09.2026:

- a) Resolution passed by the Board of Directors of the Company approving the reduction of capital at its meetings held on 4th September, 2026
- b) Memorandum and Articles of Association of the Company.
- c) Audited financial statements of the Company for the financial year ended on 31.03.2026 and period ended June 30, 2026.
- d) Scheme of Reduction and Consolidation of Capital between Shree Securities Limited and its shareholders and creditors.
- e) Statutory auditor's certificate confirming the accounting treatment proposed for Reduction of Capital of the Company.
- f) Notice calling the extra-ordinary general meeting of the shareholders of the Company seeking their approval by means of a special resolution to the proposed reduction of capital of the Company.

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All the documents referred above are also made available on the Company's website at www.onticfinserve.in.com.

The Board of Directors believes that the proposed reduction and consolidation of capital as mentioned in the Scheme is in the best interest of the Company and its Members and therefore recommends the Special Resolution as set out in Item No. 1 of the accompanying Notice for approval by Members of the Company by passing special resolution.

None of the Directors, Key Managerial Personnel or their relatives are in any way whether, concerned or interested (financially or otherwise) in the proposed resolution as set out at Item No. 1 of the Notice.

The Special Resolution, if approved by the Members of the Company, will be subject to the confirmation by NCLT as per Section 66 read with Section 61 of the Companies Act, 2013, read with the NCLT Rules.



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SHAREHOLDER INSTRUCTIONS FOR E-VOTING

The instructions for shareholders voting electronically are as under:

- (i) The voting period begins on 27.09.2026 at 11.00 A.M. and ends on 29.09.2026 at 5.00 P.M. 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 23.09.2026, may 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.



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

- (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 abovesaid SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<p>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.</p> <p>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. 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.</p> <p>3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistrat</p>



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	<p>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 or click on https://evoting.cdslindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
Individual Shareholders holding securities in demat mode with NSDL Depository	<p>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.</p> <p>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</p> <p>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),</p>



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	<p>Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL</p> <p>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.</p>
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p>

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33



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Individual Shareholders
holding securities in Demat
mode with **NSDL**

Members facing any technical issue in login
can contact NSDL helpdesk by sending a
request at evoting@nsdl.co.in or call at toll
free no.: 1800 1020 990 and 1800 22 44 30

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

Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.

- (v) The shareholders should log on to the e-voting website www.evotingindia.com.
- (vi) Click on "Shareholders" module.
- (vii) 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.
- (viii) Next enter the Image Verification as displayed and Click on Login.
- (ix) 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.
- (x) If you are a first time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)



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	<ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	<p>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.</p> <ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (xi) After entering these details appropriately, click on “SUBMIT” tab.
- (xii) 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.
- (xiii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xiv) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (xv) 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.
- (xvi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.



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- (xvii) 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.
- (xviii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xix) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xx) 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.
- (xxi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xxii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
- 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 will be mapped automatically & can be delink in case of any wrong mapping.



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- It is Mandatory that, 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 mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; onticfinservelt@gmail.com (designated email address by company) , 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/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

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 at toll free no. 1800 22 55 33



ONTIC FINSERVE LIMITED

**SCHEME OF REDUCTION & CONSOLIDATION OF SHARE CAPITAL
UNDER SECTION 66 READ WITH SECTION 61 AND OTHER APPLICABLE PROVISIONS
OF THE COMPANIES ACT, 2013 AND NATIONAL COMPANY LAW TRIBUNAL
(PROCEDURE FOR REDUCTION OF SHARE CAPITAL OF COMPANY) RULES, 2016**

AND

IN THE MATTER OF

**ONTIC FINSERVE LIMITED
(FORMERLY KNOWN AS MARAL FINANCE LIMITED)**

AND

ITS SHAREHOLDERS

CIN: L65910GJ1995PLC025904

**REGISTERED OFFICE: UL/8, ANKUR COMPLEX, B/H TOWN HALL, OPP. X-RAY HOUSE,
ELLISBRIDGE, AHMEDABAD-380006, GUJARAT, INDIA.**



ONTIC FINSERVE LIMITED

PREAMBLE

This Scheme of Reduction & Consolidation of Share Capital is presented by Ontic Finserve Limited, a company limited by shares, for reduction & consolidation of its issued, subscribed and paid-up equity share capital pursuant to Section 66 read with Section 61 and other applicable provisions of the Companies Act, 2013, the rules made thereunder, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and all other applicable laws, rules, regulations, circulars, notifications and approvals.

The Scheme provides for cancellation and extinguishment of 8,10,02,700 fully paid-up equity shares of Re. 1/- each, on a proportionate basis, and consequent reduction of the issued, subscribed and paid-up equity share capital of the Company from Rs. 9,00,03,000/- divided into 9,00,03,000 equity shares of Re. 1/- each to Rs.90,00,300/- divided into 90,00,300 equity shares of Re. 1/- each. The amount of Rs.8,10,02,700/- so reduced shall be adjusted against the accumulated losses appearing in the books of account of the Company.

PARTS OF THE SCHEME

This Scheme is divided into following parts:

- a) **PART I** - Background and Rationale;
- b) **PART II** - Definitions and Interpretation;
- c) **PART III** - Operative Provisions of The Scheme;
- d) **PART IV** - Compliances, Approvals and Conditions;
- e) **PART V** - Effect of The Scheme; and
- f) **PART VI** - Conditions Precedent and Miscellaneous.



ONTIC FINSERVE LIMITED

PART I - BACKGROUND AND RATIONALE

1. The Company

- 1.1 Ontic Finserve Limited was incorporated under the Companies Act, 1956 in the State of Gujarat in the year 1995. The Company was originally incorporated as Maral Finance Limited and is presently known as Ontic Finserve Limited. The Company is a company limited by shares and is listed on BSE Limited.
- 1.2 The registered office of the Company is situated at UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House, Ellisbridge, Ahmedabad - 380006, Gujarat, India, The corporate identification number of the Company is L65910GJ1995PLC025904.
- 1.3 The Memorandum of Association of the Company records the objects for which the Company was established and, as amended from time to time specifically mentioned in the point no. 6 of Part I. The Company shall continue to carry on such activities as are authorised by its Memorandum of Association and Articles of Association, subject to applicable law.

2. Share Capital

- 2.1 The authorised, issued, subscribed and paid-up equity share capital of the Company is as follows:

Particulars	Amount in Rs.
Authorised Share Capital	
60,00,00,000 (Sixty Crores) Equity Shares of Re.1/- (Rupees One only) each.	60,00,00,000.00
Total	60,00,00,000.00
Issued, Subscribed & Fully Paid-Up Capital	
9,00,03,000 (Nine Crores Three Thousand) Equity Shares of Re. 1/- (Rupees One only) each.	9,00,03,000.00
Total	9,00,03,000.00

- 2.2 The reduction and consolidation of share capital shall be implemented uniformly across all shareholders on a proportionate basis. Save and except the reduction in the number of equity shares held by each shareholder, the percentage shareholding and inter se rights of the shareholders shall remain unchanged, subject to treatment of fractional entitlements as provided in this Scheme.



ONTIC FINSERVE LIMITED

3. Financial Position

3.1 As per the audited financial statements of the Company for the period ended on June 30, 2026, the Company's financial position is summarised below.

Particulars	Amount (₹ in Lakhs)
Total assets as at June 30,2026	223.70
Total liabilities as at June 30,2026	134.02
Equity share capital as at June 30,2026	900.03
Other equity as at June 30,2026	(853.57)
Net worth as at June 30,2026	46.46
Net loss for the period ended on June 30,2026	(287.39)

3.2 The statutory auditors' report on the audited financial statements for the relevant period, and the relevant management explanations, shall be annexed to the petition/application and other filings, as may be required.

4. Authority under Articles and Law

- 4.1 The Articles of Association of the Company under Clause 59 authorise reduction & consolidation of share capital subject to confirmation by the Tribunal, approval of the members by special resolution and such other approvals, permissions or consents as may be required under law.
- 4.2 The proposed reduction & consolidation is being undertaken pursuant to Section 66 read with Section 61 and other applicable provisions of the Companies Act, 2013, the National Company Law Tribunal (Procedure for Reduction of Share Capital of Company) Rules, 2016, and other applicable provisions of law.

5. Rationale

- 5.1 to set off and adjust a substantial portion of the accumulated losses appearing in the books of account of the Company;
- 5.2 to present a clearer, fairer and more realistic picture of the capital structure and financial position of the Company;



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- 5.3 to rationalise and reorganise the equity share capital of the Company without changing the percentage shareholding of the existing shareholders;
- 5.4 to improve the net worth position and financial ratios of the Company to the extent permitted by law;
- 5.5 to simplify the capital structure and facilitate future business plans, capital raising and operational efficiency, subject to applicable law;
- 5.6 The proposed capital reduction and consolidation does not compromise the ability of the Company to meet its liabilities in the ordinary course, subject to the declarations, certificates and confirmations required under applicable law.

6. Main Objects of The Company

- i. To carry on and undertake the business of finance, bills discounting, trading, hire-purchase, leasing and to finance lease operations of all kinds, purchasing, selling, hiring or letting on hire all kinds of plants and machineries and equipments that the Company may think fit and to assist in financing of all and every kind and description of hire purchase or deferred payment or similar transactions and to subsidise, finance, or assist in subsidising or financing the sale and maintenance of any goods, articles or commodities of all and every kind and description upon any terms whatsoever and to purchase or otherwise deal in all forms of immovable and movable properties including land and buildings, plants and machineries, equipments, ships, aircrafts, automobiles, computers and all consumer, commercial and industrial items and to lease or otherwise deal with them in any manner whatsoever including resale thereof regardless of whether the property purchased and leased by new and/or used.
- ii. To carry on business of commodity trading by way of (including commodity derivatives) broking, trading and hedging and to act as brokers and traders in all commodities and commodity derivatives, and to act as market makers, finance brokers, underwriters, sub-underwriters, providers of service for commodity related activities buy, sell, take hold deal in, convert, modify, add value, transfer or otherwise dispose of commodities and commodity derivatives, and to carry on the business of commodity warehousing, processing and consumption.
- iii. To Carry on the business to manufacturer, produce, dye, print, calendar, tailor, cut, size, wash, purify, embroidery, bleach, import, export and otherwise deal in all kinds, types and size of sarees, textiles, cotton, jute, silk, rayon, manmade fabrics, fibres and synthetics, woolen, yarn, threads, garments, rexin cloth, dress materials, suiting and shirtings, furnishing materials and hosiery of all or any type, kind of description and whether natural or manmade, canvas fabrics, quoted and treated with any chemicals or any other preparation, water proof cloth, rubber cloth, imitation cloth, leather cloth, carpets, tailoring materials and dress materials and to process, mercerize, spin, comb, twist,



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reel, weave, knit, crimp, bleach, wash, print colour, embroidery or otherwise deal in yarn and garments manufactured out of cotton, silk, jute, wool, leather, rubber, synthetic, staple or any other substances, whether natural or manmade.

- iv. To carry on in India or elsewhere the business of goldsmiths, silver smiths, jewelers, gem and diamond merchants and of producing, acquiring and trading, importing, exporting, buying, selling in all kind of metals, bullion, gold, silver, platinum, diamonds, precious stones and pearls and other complimentary item including watches, sunglasses etc;
- v. To carry on in India or elsewhere the business to manufacture, produce, process, prepare, commercialize, cut, polish, set, design, display, exchange, examine, finish, grind, grade, assort, import, export, buy, sell, resale, demonstrate, market and to act as agent, broker, indenter, liasioner, adatias, representative, C & F agents, export house, valuer, sales promoter, supplier, provider, merchants, stockiest, distributor, wholesaler, retailer or otherwise to deal in all shapes, sizes, varieties, description, specifications, applications & designs of rough, raw cut, uncut, polished or processed, natural & man made precious semiprecious & natural stones such as diamonds, ruby, pearls, gemstones, blue sapphires, cat's eye stone, coral, topaz, opal, zircon, tourmaline, jade, spinel ruby, aquamarine, turquoise, peidot, agate, garnet, corundum, amethyst, malachite, citrine, alexandrite, smoky quartz, lapis lazuli, rock crystal, onyx, moon stone, jasper, blood stone, gold stone, bismuth, jet, diopside, tiger eye, sunstone, spinal, Jews stone, load stoner, sardonyx, touch stone, amber and their ornaments, jewelries, articles, goods, or things, made in the combination of gold, silver, platinum, or other metals, and alloys thereof and for the benefit to act as goldsmith, silversmith, jewelers, gem merchants, electroplaters, polishers, purifiers, and to do all incidental acts and things necessary for the attainment of above objects;
- vi. To carry on the business of designing, engineering, manufacturing, producing, assembling, altering, repairing, buying, selling, trading, acquiring, representing manufacturers, storing, packing, transporting, forwarding, distributing, importing, exporting and disposing of all types of ornaments, jewels, diamonds, gold, silver, platinum, metal alloys, pearls, precious and semi- precious stones of all kinds and other complimentary consumer items and accessories including watches, umbrella, sunglasses etc. and to carry on the business and activities of manufacturing, cleaving, sawing, cutting, polishing, processing, assorting and of buying, selling, importing, exporting, supplying, distributing, disposing and dealing as whole-sellers for self and as agents and retailers in cut and uncut diamonds, industrial diamonds, Board cut and uncut precious and semi-precious stones and pearls and to act as recognized export house and Trading house;
- vii. To establish factories to manufacture cut, cleave, polish set or otherwise prepare for the market of such rough diamonds, industrial diamonds precious and to act as agent, broker, traders, liasioner, representative, C & F agents, export house, valuer, sales promoter, supplier, provider, merchants, stockiest, distributor, wholesaler, retailer for all kind of diamonds, precious and semi- precious stones



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and metals, bullion gold, silver, platinum, pearls, ornaments, jewellery, silver utensils and to carry on the business of on line shopping, e-retail trading, net marketing, multi-level marketing of all types of ornaments, jewels, diamonds, gold, silver, platinum, metal alloys, pearls, precious and semiprecious stones of all kinds and other complimentary consumer items like watches, sunglasses etc. and other consumer goods, internet advertising and marketing, creating virtual malls, stores, shops, creating shopping catalogues, providing secured payment processing, net commerce solutions for business to business and business to consumers, online trading in and outside India but does not include banking and money circulating business.

- viii. To carry on business as importer, exporter, trader, buyers, sellers, retailers, wholesalers, suppliers, indenters, bottlers, packers, movers, preservers, stockists, agents, sub-agents, merchants, distributors, consignors, jobbers, brokers, concessionaries or otherwise dealers in all kind of seeds, agriculture product, fertilizer, manures, plants and animal foods, pesticides, including insecticides, herbicides and fungicides and all type of chemicals processed or extracted from agricultural product.
- ix. To carry on business as manufactures, producers, processors, makers, converters, importers, exporters, traders, buyers, sellers, retailers, wholesalers, suppliers, indenters, packers, movers, preservers, stockiest, agents, sub-agents, merchants, distributors, consignors, consultants, liasioner, jobbers, brokers, concessionaires or otherwise deal in all kinds, specification, strengths of pharmaceuticals in all its branches, tonics, vitamins, Bulk drugs, vaccines, medical gases, diagnostic agents, surgical & non-surgical articles, A.P.I, Drugs Intermediates, medical, Pharmaceutical Chemicals, preparations and compound drugs and formulations, solvents, catalyst and ayurvedic, homeopathic, herbal, unani, siddha, bio-chemic Health care products.
- x. To carry on the Business as manufacturers, traders, processors, formulators, buyers, sellers, importers, exporters, suppliers and dealers of all kinds of chemicals, chemical intermediates, (organic and inorganic) drugs, drug intermediates, pharmaceuticals, active pharmaceutical ingredients of any nature and kind whatsoever, and all chemical by products, joint products and intermediates thereof.
- xi. To carry on in India or elsewhere the business of prospecting, exploring, operating and working on mines, quarries and to win, set, crush, smelt, manufacture, process, excavate, dig, break, acquire, develop, exercise, turn to account, survey, produce, prepare, remove, undertake, barter, convert, finish, load, unload, handle, transport, buy sell, import, export, supply, and to act as agent, broker, Adatia, stockiest, distributor, consultant, contractor, manager, operator or otherwise to deal in all sorts of presents and future ores, minerals, deposits, goods, substances & materials, including sands, stones, and soils, chalk, clay, china clay, betonies, broils, calcite and coal, lignite, rockphoscate, brimstone, brine, bauxite, limestone, precious and other stones, gold, silver, diamonds, iron, aluminum, titanium, vanadium, mica, apalite, chrome, copper, gypsum, rutile, sulphate, tin, zinc, zircon, tungsten, silicon, brass, and other allied materials, by products, mixtures, blends, residues & substances, and to do all incidental acts and things necessary for the attainment of the objects under these presents.



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- xii. To carry on the business of Software designing, development, customisation, implementation, maintenance, testing and benchmarking, designing, developing and dealing in computer software and solutions, and to import, export, sell, purchase, distribute, host (in data centers or over the web) or otherwise deal in own and third party computer software packages, programs and solutions, and to provide internet / web based applications, services and solutions, provide or take up Information technology related assignments on sub-contracting basis, offering services on-site/ offsite or through development centers using owned /hired or third party infrastructure and equipment, providing solutions/ Packages/ services through applications services provider mode via internet or otherwise, to undertake IT enabled services like call Centre Management, Medical and legal transcription, data processing, Back office processing, data warehousing and database management.
- xiii. To carry on the business of dealing and maintenance of computer hardware, computer systems and assemble data processors, program designs and to buy, sell or otherwise deal in such hardware and software packages and all types of tabulating machine, accounting machines, calculators, computerized telecommunication systems and network, their components, spare parts, equipments and devices and to carry on the business of establishing, running and managing institutions, school, and academics for imparting education in computer technology, offering equipment, solutions and services for networking and network management, data centre management and in providing consultancy services in all above mentioned areas.
- xiv. To develop, provide, undertake, design, import, export, distribute and deal in Systems and application software for microprocessor based information systems, off shore software development projects, internet service provider, and solutions in all areas of application including those in Emerging niche segments like Internet and Intranet website applications solutions software enterprise, resource planning, e-commerce, value added products and other business applications either for its own use for sale in India or for export outside India and to design and develop such systems and application software for and on behalf of manufacturers owners and users of computer, telecom, digital, electronic equipments in India or elsewhere in the world.
- xv. To carry on the business of providing outsourcing services for all processes, sub Processes, transactions, activities and all other work performed by business in various industries within India and across the world. This includes those process or sub processes that are enabled by information technology. It also includes date, voice or video collection and processing, call centre services including in bound and out bound calling services of all kinds, technical support, managed data centre, managed technical centre, training centre, web support back office, business or financial analysis, scientific analysis, research work and analysis, storage, disaster recovery, accounting, pay roll, inventory management, customer relationship management, enterprises resources planning and to develop software, provide consultancy, software solution and services that are normally offered by the outsourcing business and information technology services providers, the software development houses and application services providers.



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- xvi. To offer training, consultancy, advisory and all related services in all areas of information technology including computer hardware and software, data communication, telecommunications, manufacturing and process control and automation, artificial intelligence, natural language processing and to undertake research and development, promote excellence and leadership and computer science, modern mathematics, vedic methodology, vedantic philosophy and universal and eternal value premises and to provide for such research and development including conducting and participating in seminars, workshops, exhibitions, conferences and the like and to obtain technical know-how, literature, brochures, technical data etc. from abroad and export/disseminate them to other countries and engage in manpower recruitment for overseas requirements and also bring in necessary skilled personnel into the country and to develop, market, implement systems and application software packages and related products for Indian and export markets to conduct software and hardware courses, to offer consultancy including hardware selection, system design, manpower selection, software development, implementation and training and to spread computer literacy and computer aided education in rural and urban areas through application of modern techniques, media communications and to operate data and information processing enters and to render all such services as are required by the customers in relation to processing of information and also in the interpretation, application and use of processed data.
- xvii. To carry on all the business of builders, real estate-developers, contractors, sub-contractors, dealers and by advancing money to and enter into contracts and arrangements of all kinds with builders, tenants, occupiers and others, land development, service apartments ,serviced plots, constructions of residential and commercial premises including business centers and offices, securing lands ,private or Government for formation and development of town ships, and to deal in and act as agents for lands ,buildings, factories, houses, flats and other residential and commercial plots and construct/maintain and alter residential, commercial , industrial plots and properties and sale or lease them out by providing with all modern amenities and development thereof and securing capital, funds and raising loans for construction and advancing to other organizations for similar purposes.
- xviii. To provide City and region level urban infrastructure facilities, to lay-out, develop, construct, build, acquire, erect, demolish, re-erect, alter, modify, repair, re-model, or to do any other work in connection with any building or building works, roads, highways, bridges, sewers, canals, wells, dams, power plants, reservoirs, tramways, railways, sanitary, water, gas, electric lights, telephonic and telegraphic works, and such purposes to prepare in designing, estimating, planning, modeling.
- xix. To carry on the business of construction, builders, contractors, engineers, colonizers, town planners, surveyors, values, appraisers, decorators, furnishers, manufacturers of prefabricated and precasted houses, and to acts agents and contractors for the purposes of real estates, residential complexes / flats / enclave / commercial complexes / multi storied buildings etc., and to carry on all twoes of construction activities, and act as consultants. advisors, technical consultants, collaborators, designers and architects for all kinds of construction activities in India and abroad and to undertake all civil,



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mechanical, electrical works, all types of infrastructure facilities like BOOT (Built. Operate, Own and Transfer), BOT (Built, operate and Transfer), BOLT (Built, Operate, Lease and Transfer), BOO (Built, Operate and Own) in India or abroad either or its own or with joint venture with an other Indian or Foreign participant.”

7. Compliance With Tax Laws

The Scheme has been drawn up to comply with the provisions of the Income-Tax Act, 2026 to the extent applicable. If any terms or the provisions of the Scheme are found or interpreted to be inconsistent with the provisions of the Act at a later date including resulting from a retrospective amendment of law or for any other reason whatsoever, till the time the Scheme becomes effective, the provisions of the Income-Tax Act, 2026 shall prevail and the Scheme shall stand modified to that extent determined necessary to comply with the provisions of the Income-Tax Act, 2026.



ONTIC FINSERVE LIMITED

PART II - DEFINITIONS AND INTERPRETATION

1. Act means the Companies Act, 2013 and shall include any statutory modification, amendment, re-enactment or replacement thereof for the time being in force.
2. Applicable Law means all laws, statutes, rules, regulations, notifications, circulars, orders, guidelines and directions applicable to the Company and this Scheme.
3. Accumulated Losses shall mean the debit balance in the profit and loss account as shown in the audited financial statements of the Company for the period ended June 30, 2026;
4. Appropriate Authority means any governmental, statutory, regulatory, departmental or public body or authority of the relevant jurisdictions, including (without limitation) if applicable, National Company Law Tribunal, Registrar of Companies, Regional Director, Ministry of Corporate Affairs, BSE Limited, and Securities and Exchange Board of India and other regulatory authorities.
5. Board means the Board of Directors of the Company and includes any committee or authorised person empowered by the Board.
6. BSE shall mean 'BSE Limited' or 'BSE';
7. Company means Ontic Finserve Limited, CIN L65910GJ1995PLC025904.
8. **'Effective Date'** means the date on which the certified copy of the Order of the Hon'ble NCLT Confirming the Reduction of Share Capital of the Company as set out in this Scheme, together with the minute approved by the Tribunal, is filed with the ROC and the ROC issues a certificate of registration thereof, such date of issuance of the certificate of registration being the date on which the reduction and consolidation of share capital shall take effect. Any reference in this Scheme to "coming into effect of the Scheme", "effectiveness of the Scheme", "upon this Scheme becoming effective" or similar expressions shall be construed to mean the Effective Date.
9. Employees mean all the permanent employees, temporary employees and / or part-time employees of the Company as on the Effective Date;
10. Equity Shares means fully paid-up equity shares of Re.1/- each issued by the Company;
11. Income-tax Act, 2025 or 'IT Act means the Income-tax Act, 2025 as may be amended or supplemented from time to time, including any statutory modifications, re-enactments or replacement thereof together with all applicable rules, regulations, by-laws, orders, ordinances, directions, notifications, policies, clarifications and the like issued thereunder;
12. Listing Agreement shall mean the agreement that is entered into between a recognized stock exchange and an entity, on the application of that entity to the recognized stock exchange, undertaking to comply with conditions for listing of designed securities as per the provisions of Listing Regulations;



ONTIC FINSERVE LIMITED

13. National Company Law Tribunal or 'NCLT' means the National Company Law Tribunal, Ahmedabad Bench, including all its benches whose jurisdiction the registered office of the Company is situated.
14. Registrar of Companies or 'ROC' means the Registrar of Companies, Ahmedabad, Gujarat.
15. RSC Procedure Rules means NCLT (Procedure for Reduction of Share Capital of Company) Rules, 2016;
16. Rs. or Rupee(s) means Indian Rupee, the lawful currency of the Republic of India;
17. Record Date means the date to be fixed by the Board for determining the shareholders whose equity shares shall be reduced and consolidated under this Scheme.
18. Scheme means this Scheme of Reduction & Consolidation of Share Capital in its present form or with such modifications as may be approved or imposed by the Tribunal or any competent authority and accepted by the Company.
19. SEBI means Securities and Exchange Board of India;
20. SEBI Circular means SEBI Master Circular No SEBI/HO/DDHS/PoD1/P/CIR/2023/108 dated July 29, 2022 (updated as on June 30, 2023) read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;
21. SEBI LODR Regulations means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;
22. Tax or Taxes or Taxation shall mean all taxes (direct / indirect) on net income, gross income, gross receipts, sales, use, services, ad valorem, value-added, capital gains, corporate income tax, minimum alternate tax, buyback distribution tax, dividend distribution tax, transfer, franchise and profits; withholding tax; property tax; water tax; any tax payable in a representative capacity, goods and service tax; service tax, value-added tax, duties of custom and excise, octroi duty, entry tax, stamp duty, other governmental charges or duties or other taxes or statutory payments in relation to contract labour and/ or other contractors and/ or sub-contractors, statutory pension or other employment benefit plan contributions, fees, assessments or charges of any kind whatsoever, including any surcharge or cess thereon, together with any interest and any penalties, additions to tax or additional amount with respect thereto; and Taxation will be construed accordingly;
23. Words and expressions used but not defined in this Scheme shall, unless repugnant to the context, have the meanings assigned to them under the Act, the SEBI LODR Regulations, 2015, and other applicable laws.



ONTIC FINSERVE LIMITED

PART III - OPERATIVE PROVISIONS OF THE SCHEME

6. Reduction and Consolidation of Equity Share Capital

Upon this Scheme becoming effective, the issued, subscribed and paid-up equity share capital of the Company shall stand reduced from Rs. 9,00,03,000/- divided into 9,00,03,000 equity shares of Re. 1/- each to Rs. 90,00,300/- divided into 90,00,300 equity shares of Re. 1/- each, by cancellation and extinguishment of 8,10,02,700 fully paid-up equity shares of Re. 1/- each on a proportionate basis.

Simultaneously, upon the reduction of the share capital as outlined above, the equity shareholders who are holding 10 equity shares of Re. 1/- each will be entitled to 1 equity share of Rs. 10/- each. This will result in the Consolidation of the Company's paid-up share capital as follows:

- The total number of equity shares will be reduced to 9,00,030 equity shares of Rs. 10/- each, in place of the previous 90,00,300 equity shares of Re. 1/- each.
- There will be no issuance of fractional shares, and the shares will be rounded off accordingly.

The pre and post consolidation share capital of the Company shall be as follows:

Particulars	No. of Shares	Paid-Up Value per share (Re./Rs.)	Total Value (Rs.)
Pre- Consolidation	90,00,300	1.00	90,00,300.00
Post- Consolidation	9,00,030	10.00	90,00,300.00

The shareholding pattern shall be adjusted as per the Consolidation of 90,00,300 shares of Re. 1/- each into 9,00,030 share of Rs. 10/- each, The aggregate paid-up equity share capital of the Company will remain consistent before and after the consolidation.

7. Adjustment against Accumulated Losses

The aggregate amount of Rs. 8,10,02,700/- represented by the equity shares cancelled and extinguished under this Scheme shall be credited to a capital reduction account or such other appropriate account as may be determined by the Board and shall be utilised to set off and adjust accumulated losses appearing in the books of account of the Company, in accordance with applicable accounting standards and law.

8. Consideration or Payout

The consideration, if any, arising in respect of the cancellation and extinguishment of equity shares pursuant to this Scheme shall be payable only to such shareholders as may be entitled to receive such consideration, including in respect of any fractional entitlement, in accordance with the terms of this Scheme. The reduction of share capital pursuant to this Scheme shall not involve any diminution of liability in respect of unpaid share capital, repayment of paid-up share capital, or distribution of any assets of the Company,



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except to the extent expressly provided for the settlement of fractional entitlements under the Scheme, and shall not otherwise result in any cash outflow from the Company.

9. Proportionate Treatment

The reduction shall be applied uniformly and proportionately to all shareholders holding equity shares of the Company as on the Record Date. The percentage shareholding of each shareholder shall, as far as practicable, remain the same after the reduction.

10. Fractional Entitlements

If the implementation of the proportionate reduction and consolidation results in any fractional entitlement, no shareholder shall be left without any consideration on account of such fraction. All such fractional entitlements shall be consolidated, and the Board shall appoint a trustee or authorised person to hold the equity shares representing such consolidated fractions and to sell the same in the open market, at such time and in such manner as the Board may determine, and to distribute the net sale proceeds thereof to the shareholders entitled thereto in proportion to their respective fractional entitlements, in accordance with applicable law and the directions of the Tribunal, if any. For the avoidance of doubt, mere rounding down of a fractional entitlement to zero, without consolidation and distribution of proceeds as aforesaid, shall not be adopted.

11. Cancellation and Extinguishment

The equity shares proposed to be reduced shall, upon the Scheme becoming effective, stand cancelled and extinguished without any further act, deed or instrument. The Company, its registrar and share transfer agent and the depositories shall give effect to such cancellation in the register of members, beneficiary position records and other relevant records.

12. Post-Reduction Capital Clause

Upon this Scheme becoming effective and subject to such consequential alteration as may be approved by the members and the Tribunal, the capital clause of the Memorandum of Association shall be deemed to be amended to reflect the reduced issued, subscribed and paid-up share capital of the Company as set out in this Scheme, the authorised share capital of the Company remaining unchanged.

13. No Change in Rights

Save as expressly provided in this Scheme, the rights, privileges and obligations attached to the remaining equity shares of the Company shall continue unchanged and shall rank pari passu in all respects.



ONTIC FINSERVE LIMITED

14. Pre And Post Shareholding Pattern

14.1 There were no convertible warrants to be converted into equity shares pending for allotment in the company.

14.2 The company does not have any partly paid-up shares as on date.

14.3 The shareholding pattern of the Company and the percentage of holdings shall remain unchanged on account of reduction of capital of the Company. The Pre & post Shareholding pattern of the company as effective date as under:

Table A – Pre and Post Shareholding pattern of Reduction

Category	Particulars	Pre Reduction		Post Reduction	
		No. of Shares	% to Total	No. of Shares	% to Total
(A)	Promoters & Promoter Group	0	0.00	0	0.00
(B)	Public	9,00,03,000	100.00	90,00,300	100.00
(C)	Shares Underlying DRS.	0	0.00	0	0.00
(D)	Shares held by the employee trust	0	0.00	0	0.00
	Total	9,00,03,000	100.00	90,00,300	100.00

Table B – Pre and Post Shareholding pattern of Consolidation

Category	Particulars	Pre Consolidation		Post Consolidation	
		No. of Shares	% to Total	No. of Shares	% to Total
(A)	Promoters & Promoter Group	0	0.00	0	0.00
(B)	Public	90,00,300	100.00	9,00,030	100.00
(C)	Shares Underlying DRS.	0	0.00	0	0.00
(D)	Shares held by the employee trust	0	0.00	0	0.00
	Total	90,00,300	100.00	9,00,030	100.00

15. Designated Stock Exchange

The Company is listed exclusively on BSE. Hence, the designated stock exchange for interaction with SEBI shall be BSE.



ONTIC FINSERVE LIMITED

PART IV - COMPLIANCES, APPROVALS AND CONDITIONS

16. Board Approval

The Board of Directors of the Company, at its meeting scheduled to be held on Friday, 4th September 2026, shall consider and, if thought fit, approve/recommend the Scheme of Reduction & Consolidation of Share Capital of the Company on account of accumulated business losses, subject to approval of the shareholders and requisite statutory and regulatory approvals. The outcome of the said Board meeting shall be disclosed to the stock exchange(s) within the timeline prescribed under Regulation 30 of the SEBI LODR Regulations, read with Para A of Part A of Schedule III thereto, the approval of the Scheme being a deemed material event.

17. Shareholders' Approval

The Scheme shall be subject to approval of the members of the Company by way of special resolution or such other mode as may be directed or permitted under applicable law, including approval at the Annual general meeting proposed to be held on Wednesday, 30th September 2026 or such other date as may be approved by the Board. In terms of Regulation 44 of the SEBI LODR Regulations, the Company shall provide its members the facility of remote e-voting, in addition to voting at the meeting venue, for the said special resolution.

18 Tribunal Confirmation

The Scheme shall be subject to confirmation by the Hon'ble National Company Law Tribunal under Section 66 read with Section 61 of the Act and the relevant rules.

19. Creditor and Statutory Notices

The Company shall issue notices, publish advertisements and serve copies of the application/petition on the Registrar of Companies, Regional Director, Securities and Exchange Board of India, stock exchange(s), creditors, debenture holders, if any, and such other authorities or persons as may be required under applicable law or directed by the Tribunal.

20. SEBI and Stock Exchange Compliance

The Company is a listed entity and shall comply with the SEBI LODR Regulations, 2015, including Regulation 37 and Regulation 37(6)(b), the applicable SEBI master circulars/circulars on schemes of arrangement and listing obligations, including the SEBI Master Circular on Scheme of Arrangement dated 20 June 2023, the SEBI Master Circular for compliance with the SEBI LODR Regulations dated 30 January 2026, and all amendments, clarifications and circulars in force at the relevant time.



ONTIC FINSERVE LIMITED

21. Record Date and Regulation 42 Compliance

The Record Date for determining the shareholders whose equity shares shall stand reduced under this Scheme shall be fixed by the Board, and advance intimation of the Record Date shall be given to the stock exchange(s) within the timeline prescribed under Regulation 42 of the SEBI LODR Regulations, as amended from time to time, and the Company shall verify and apply the timeline (currently three working days, excluding the date of intimation and the Record Date, at the time of finalisation of this Scheme) in force on the date of such intimation.

22. Trading Window Closure and PIT Compliance

As the proposed reduction & consolidation of capital constitutes unpublished price sensitive information until disclosure thereof, the Company shall ensure closure of the trading window in accordance with the Code of Conduct framed under the SEBI (Prohibition of Insider Trading) Regulations, 2015 prior to the Board considering the Scheme, shall make the requisite entries in the structured digital database maintained under Regulation 3(5) of the said Regulations, and shall re-open the trading window only in accordance with the said Code of Conduct following disclosure of the Scheme to the stock exchange(s).

23. Minimum Public Shareholding

The Company does not have any promoter or promoter group, and 100% of its issued and paid-up equity share capital is held by public shareholders. As the reduction of share capital is being effected uniformly and proportionately across all shareholders, the shareholding pattern shall remain unchanged upon the Scheme becoming effective. Accordingly, the Company shall continue to comply with the minimum public shareholding requirements under Regulation 38 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Rules 19(2)(b) and 19A of the Securities Contracts (Regulation) Rules, 1957, after giving effect to the Scheme, including the treatment of fractional entitlements referred to in Clause 10 above.

24. Filing for Disclosure

As the Scheme solely provides for writing off accumulated losses against the share capital of the listed Company and is proposed to be applied uniformly across all shareholders on a pro-rata basis, the Company shall take the position that prior no-objection/observation letter under Regulation 37 is not required by virtue of Regulation 37(6)(b). This position, and the Company's ability to proceed on the basis of a disclosure-only filing, shall be confirmed in writing by legal advisers and by the designated stock exchange(s) before the Scheme is filed before the Tribunal, and such written confirmation from the stock exchange(s) is a condition precedent under Clause 28. The Scheme, together with the documents specified in the applicable stock exchange checklist, shall be filed with the recognised stock exchange(s) for disclosure and record purposes within the timeline prescribed by the stock exchange(s)/SEBI circulars in force, and in any event prior to the general meeting convened to approve the Scheme.



ONTIC FINSERVE LIMITED

25. Accounting Treatment

The accounting treatment under the Scheme shall be in compliance with the applicable Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and specified under Section 133 of the Act, the rules made thereunder, and such certificates from the statutory auditors as may be required by the Tribunal, SEBI, stock exchange(s) or any other authority.

26. No Prejudice to Creditors

The reduction & consolidation of share capital under the Scheme is a book adjustment against the accumulated losses of the Company and does not involve any distribution of assets or payment to shareholders. As on the Effective Date, the Company has no secured or unsecured creditors. Accordingly, the Scheme does not affect the rights or interests of any creditors. The Company shall file such certificates, affidavits, confirmations and other documents as may be required under the applicable provisions of the Companies Act, 2013 and the applicable rules, demonstrating that the Company has no creditors and confirming its solvency.

27. Investigations and Proceedings

There was no inquiry, inspection, investigation or proceeding is pending against it under the Companies Act, 1956, the Companies Act, 2013, SEBI laws or any other applicable law.



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PART V - EFFECT OF THE SCHEME

28. Effect on Shareholders

Upon the Scheme becoming effective, each shareholder's number of equity shares shall stand reduced proportionately and consolidated, subject to treatment of fractional entitlements. No shareholder shall receive any payment or other consideration in respect of the shares cancelled under the Scheme, other than the net sale proceeds distributable in respect of consolidated fractional entitlements under Clause 10.

29. Effect on Promoter/Promoter Group

The Company does not have any promoter or promoter group. No shareholder shall derive any special or differential benefit under the Scheme. The proposed reduction & consolidation of share capital shall be implemented uniformly and proportionately across all shareholders, and no shareholder shall receive any preferential treatment or advantage pursuant to the Scheme.

30. Effect on Employees and Contracts

The Scheme shall not affect the employment of any employee or the subsisting contracts, deeds, bonds, agreements, arrangements, guarantees, commitments, obligations or rights of the Company, save and except to the extent expressly provided in this Scheme.

31. Effect on Legal Proceedings

All legal or other proceedings by or against the Company shall continue unaffected by the Scheme, unless otherwise ordered by the Tribunal or required by applicable law.

32. Books and Records

The Company shall make necessary entries in its books of account, register of members, share capital records, depository records and other statutory records to give effect to the reduction.

33. Impact Of the Scheme on Creditors / Lenders / Financial Institutions

The Scheme shall not in any way adversely affect the ordinary operations of the Company or its financial position. The proposed reduction & consolidation of share capital is a book adjustment and does not involve any outflow of funds or distribution of assets to the shareholders. As on the Effective Date, the Company has no secured or unsecured creditors, lenders, financial institutions or deposit holders. Accordingly, the Scheme does not affect or prejudice the rights or interests of any creditor or any other person. The Company has neither accepted nor renewed any fixed deposits, and there are no outstanding dues payable to any

CIN: L65910GJ1995PLC025904

GSTIN : 24AADCM2519E1ZX



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deposit holders. The Scheme does not affect the payment of any statutory dues payable by the Company in the ordinary course of business.



ONTIC FINSERVE LIMITED

PART VI - CONDITIONS PRECEDENT AND MISCELLANEOUS

35. Conditions Precedent

The Scheme shall be conditional upon approval of the Board, approval of the members (including compliance with the e-voting requirement under Clause 15), written confirmation from the designated stock exchange(s) that a no-objection/observation letter under Regulation 37 is not required by virtue of Regulation 37(6)(b) and that the Scheme may be filed on a disclosure-only basis, confirmation by the Tribunal, filing of the certified copy of the Tribunal order with the Registrar of Companies, the certificate confirming continued compliance with minimum public shareholding requirements referred to above, and receipt of such other approvals, permissions or sanctions as may be required.

36. Effective Date

The Scheme shall become effective from the Effective Date and shall be operative in the manner set out in the order of the Tribunal and this Scheme.

37. Modification or Amendment

The Board shall be authorised to accept, make or consent to any modifications, amendments, limitations or conditions that may be required or imposed by the Tribunal, stock exchange(s), SEBI, Registrar of Companies, Regional Director or any other competent authority, provided such modifications are in the interest of the Company and its stakeholders and are not inconsistent with the substance of this Scheme.

38. Withdrawal

The Board may withdraw this Scheme at any time before it becomes effective if it considers that the Scheme is no longer in the interest of the Company or its stakeholders, or if any condition or approval is not obtained or becomes incapable of fulfilment.

39. Costs and Expenses

All costs, charges, taxes, duties, levies and expenses arising out of or in connection with this Scheme shall be borne and paid by the Company.

40. Severability

If any part of this Scheme is held invalid, illegal or unenforceable, the remaining parts shall continue to be effective, subject to such modifications as may be approved by the Board and, where required, the Tribunal.



ONTIC FINSERVE LIMITED

41. Conduct of business by the company

The Company shall carry on and conduct its business and affairs in the ordinary course consistent with its past practices and in accordance with applicable laws. The Company shall preserve and protect its assets and business and shall take all reasonable steps necessary for the implementation of this Scheme.

The reduction of share capital contemplated under this Scheme is solely a book adjustment against the accumulated losses of the Company and shall not affect the day-to-day operations, business activities, contractual obligations or legal rights and obligations of the Company.

Nothing contained in this Scheme shall restrict the Company from carrying on its business or undertaking such activities as may be necessary in the ordinary course of business or as may be required under applicable law.

42. Change of management or shareholding

The proposed reduction and consolidation of share capital under this Scheme is being effected uniformly and proportionately amongst all shareholders of the Company. Accordingly, the Scheme shall not result in any change in the management, control or shareholding pattern of the Company, and the inter se percentage holding of all shareholders shall remain unchanged upon the Scheme becoming effective.

43. Legal proceeding

Without prejudice to the foregoing, if any suit, cause of actions, appeal or other legal, quasi-judicial, arbitral or other administrative proceedings of whatever nature by or against the Company is pending on the Effective Date, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of this reduction & consolidation of share capital or of anything contained in this Scheme, but the proceedings of the Company will be continued, prosecuted and enforced by or against the Company in the same manner and to the same extent as it would be or might have been continued, prosecuted and enforced by or against the Company before this Scheme.

44. Contracts, Deeds, Agreements And Other Instruments

Subject to other provisions contained in the Scheme, all contracts, deeds, bonds, insurance, letters of intent, undertakings, arrangements, policies, agreements and other instruments, if any, of whatsoever nature to which the Company is a party subsisting or having effect immediately on the Effective Date, shall remain

**ONTIC FINSERVE LIMITED**

in full force and effect against or in favour of the Company, as the case may be, and shall be enforced by or against the Company as fully and as before this Scheme.

45.FORM OF MINUTE UNDER SECTION 66(5) READ WITH SECTION 61 OF THE ACT

The form of minute proposed to be registered under Section 66(5) read with Section 61 of the Act, is as follows:

The Capital of M/s. Ontic Finserve Limited is henceforth Rs.90,00,300/- (Rupees Ninety Lakhs Three Hundred only) comprising 9,00,030 (Nine Lakhs Thirty) fully paid up equity shares of Rs. 10/- (Rupees One only) each reduced from Rs.9,00,03,000/- (Rupees Nine Crores Three Thousand only) comprising 9,00,03,000 (Nine Crores Three Thousand) fully paid up equity shares of Re. 1/- (Rupees One only) each.

Notwithstanding the reduction of capital of the Company in pursuance of this Scheme, the Company shall not be required to add the words "And Reduced" to its name as the last words thereof.

At the date of registration of this minute, of the total authorised share capital of the Company of Rs. 60,00,00,000/- (Rupees Sixty Crores only) divided into 6,00,00,000 equity shares of Rs. 10/- each, 9,00,030 (Ninety Lakhs Thirty) fully paid up equity shares have been issued and are deemed to be fully paid up and the remaining 5,90,99,970 (Five Crores Ninety Lakhs Ninety Nine Thousand Nine Hundred Seventy) shares are unissued.

For, Ontic Finserve Limited

Sd/-

Raiyani Bhupendrakumar Dhanjibhai
Director and CFO
DIN: 08104918
Date: 4th September, 2026
Place: Ahmedabad

---- End of Scheme ----



ONTIC FINSERVE LIMITED

SCHEDULE A

I. SHARE CAPITAL BEFORE AND AFTER REDUCTION

Particulars	Before Reduction	Reduction	After Reduction
No. of equity shares	9,00,03,000	8,10,02,700	90,00,300
Face value per equity share	Re. 1/-	Re. 1/-	Re. 1/-
Paid-up equity share capital	Rs. 9,00,03,000	Rs. 8,10,02,700	Rs. 90,00,300

II. SHARE CAPITAL BEFORE AND AFTER CONSOLIDATION

Particulars	Before Consolidation	After Consolidation
No. of equity shares	90,00,300	9,00,030
Face value per equity share	Re. 1/-	Rs. 10/-
Paid-up equity share capital	Rs. 90,00,300	Rs. 90,00,300



ONTIC FINSERVE LIMITED

SCHEDULE B - INDICATIVE ACCOUNTING ENTRY

The final accounting entries shall be passed in accordance with applicable accounting standards and the certificate of the statutory auditors. Indicatively, the following entry may be passed upon the Scheme becoming effective:

Debit / Credit	Account	Amount
Debit	Equity Share Capital Account	Rs. 8,10,02,700/-
Credit	Capital Reduction / Accumulated Losses Adjustment Account	Rs.8,10,02,700/-
Debit/Credit	Capital Reduction / Accumulated Losses Adjustment Account to Accumulated Losses	As per final audited books and approvals

For, Ontic Finserve Limited

Sd/-

Raiyani Bhupendrakumar Dhanjibhai

Director and CFO

DIN: 08104918

Date: 4th September, 2026

Place: Ahmedabad

BOARD'S REPORT

TO,
THE MEMBERS
M/S. ONTIC FINSERVE LIMITED

Your Directors have pleasure in presenting the Board's Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2026.

FINANCIAL HIGHLIGHTS

(Rs. In Lacs)

Particulars	Standalone	
Particulars	2025-2026	2024-2025
Gross Income	109.42	202.23
Profit Before Interest and Depreciation	73.21	179.31
Finance Charges	0	0
Gross Profit	73.21	179.41
Provision for Depreciation	0.08	0.10
Net Profit Before Tax	73.21	179.41
Provision for Tax	19.03	48.08
Net Profit After Tax	54.17	131.34

DIVIDEND

However, with the view to conserve the resources of company, the directors are not recommending any dividend.

AMOUNTS TRANSFERRED TO RESERVES

The Board of the company has decided to carry current year profit to its reserves.

INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

Company does not have any Subsidiary, Joint venture or Associate Company.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

ANNUAL RETURN

The copy of an Annual Return for the financial year ended 31st March, 2026 as per section 92(3) of the Companies Act, 2013 is available on the website of the company. And the link of the website is onticfinserve.in

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2025-26, the Company held 6 (Six) board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of Companies Act, 2013 and SEBI (LODR) Regulations, 2015 were adhered to while considering the time gap between two meetings.

S No.	Date of Meeting	Board Strength	No. of Directors Present
1	18/04/2025	7	7
2	17/05/2025	7	7
3	13/08/2025	7	7
4	14/08/2025	7	7
5	02/09/2025	7	7
6	12/11/2025	7	7
7	05/02/2026	6	6

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (f) 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.

AUDITORS and REPORT thereon

M/s K M Chauhan & Associates, Chartered Accountants are appointed as the statutory auditors of the company from conclusion of this Annual General Meeting up to 5 years of the Annual General meeting to be held in F.Y 2029.

The Auditors, K M Chauhan & Associates Chartered Accountants are as statutory auditors of the company resigned on 14th August, 2025.

Due to Casual Vacancy company has to appoint immediately the Statutory Auditor of the Company. So, the consent of the Members be and is hereby accorded to appoint M/s Nirav S Shah & co; as Statutory Auditor of the Company for the Financial Year 2025-26.

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

Further the Auditors' Report for the financial year ended, 31st March, 2026 is annexed herewith for your kind perusal and information.

LOANS, GUARANTEES AND INVESTMENTS

There were loans but no guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year.

RELATED PARTY TRANSACTIONS

The Company has entered into various Related Parties Transactions as defined under Section 188 of the Companies Act, 2013 with related parties as defined under Section 2 (76) of the said Act.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

(A) Conservation of energy and Technology absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

(B) Foreign exchange earnings and Outgo

There were no foreign exchange earnings and outgo during the year under review.

RISK MANAGEMENT

The Company does not have any Risk Management Policy as the element of risk threatening the Company's existence is very minimal.

DIRECTORS and KMP

There were deletion in the composition of board of directors and KMP during the year 2025-2026.

1. Bharat Babubhai Sakariya & Ayush Patel have been given resignation as additional executive Directors of the Company from 17.11.2026
2. Vishwambar Kameshwar has been given resignation as a Director of the Company from 18.03.2026

DEPOSITS

The company has not accepted any deposits during the year.

CORPORATE SOCIAL RESPONSIBILITY

The company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitute Corporate Social Responsibility Committee.

RATIO OF REMUNERATION TO EACH DIRECTOR

The information required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Particulars of Employees) Rules, 1975, in respect of employees of the Company and Directors, However the Company has not paid any remuneration to the Directors.

ANNUAL EVALUATION

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Compliance Committees.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

CORPORATE GOVERNANCE

The company does not fall into the criteria for corporate governance. Hence the report on Corporate Governance is not applicable to company.

INDEPENDENT DIRECTORS and DECLARATION

The Board of Directors of the Company hereby confirms that all the independent directors duly appointed by the Company have given the declaration and they meet the criteria of independence as provided under section 149(6) of the Companies Act, 2013.

NOMINATION AND REMUNERATION COMMITTEE

As per the section 178(1) of the Companies Act, 2013 the Company's Nomination and Remuneration Committee comprises of three Non-executive Directors. The table sets out the composition of the Committee:

Name of the Director	Position held in the Committee	Category of the Director
Mrs. Anjanaben Makwana	Chairman	Non-Executive Independent Director
Ms. Kruti Kevin Kapadia	Member	Non-Executive Independent Director
Mrs. Madhuben Jivabhai Parmar	Member	Non-Executive Independent Director

* Ms. Kruti Kevin Kapadia has been resign from the Company on 22.07.2026.

Terms of Reference

The Terms of Reference of the Nomination and Remuneration Committee are as under:

1. To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every Director's performance.
2. To formulate the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board a policy, relating to the remuneration for the Directors, Key Managerial Personnel and other employees.
3. The Nomination and Remuneration Committee shall, while formulating the policy ensure that:

- a. the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully;
 - b. relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
 - c. remuneration to Directors, Key Managerial Personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals:
4. Regularly review the Human Resource function of the Company
 5. Discharge such other function(s) or exercise such power(s) as may be delegated to the Committee by the Board from time to time.
 6. Make reports to the Board as appropriate.
 7. Review and reassess the adequacy of this charter periodically and recommend any proposed changes to the Board for approval from time to time.
 8. Any other work and policy, related and incidental to the objectives of the committee as per provisions of the Act and rules made there under.

REMUNERATION POLICY

Remuneration to Executive Directors:

The remuneration paid to Executive Directors is recommended by the Nomination and Remuneration Committee and approved by Board in Board meeting, subject to the subsequent approval of the shareholders at the General Meeting and such other authorities, as may be required. The remuneration is decided after considering various factors such as qualification, experience, performance, responsibilities shouldered, industry standards as well as financial position of the Company. However, no remuneration is paid to Executive Directors

Remuneration to Non-executive Directors:

The Non-Executive Directors are not paid remuneration by way of Sitting Fees and Commission. The Non-Executive Directors are not paid sitting fees for each meeting of the Board and Committee of Directors attended by them.

AUDIT COMMITTEE

According to Section 177 of the Companies Act, 2013 the company's Audit Committee comprised of three directors. The board has accepted the recommendations of the Audit Committee. The table sets out the composition of the Committee:

Name of the Director	Position held in the Committee	Category of the Director
Mrs. Anjanaben Makwana	Chairman	Non-Executive Independent Director
Mr. Bhupendrakumar Raiyani	Member	Executive Director
Ms. Kruti Kevin Kapadia	Member	Non-Executive Independent Director

* Ms. Kruti Kevin Kapadia has been resign from the Company on 22.07.2026.

SECRETARIAL AUDIT REPORT

There are qualifications or adverse remarks in the Secretarial Audit Report which require any clarification/ explanation.

Company should appoint internal auditor as per the companies act, 2013.

Audit report of the company should be signed by CS and CFO of the company.

Retirement of Directors as per Section 152 of the Companies Act, 2013 should be complied.

Appointment of Managing Director was not done as per Section 203 of the Companies Act, 2013.

Further the Secretarial Audit Report as provided by **Mr. Jitendra Parmar, Practicing Company Secretary** for the financial year ended, 31st March, 2026.

COST AUDIT

Cost Audit is not applicable to the Company.

VIGIL MECHANISM

As per Section 177(9) and (10) of the Companies Act, 2013, and as per SEBI (LODR) Regulations, 2015, the company has established Vigil Mechanism for directors and employees to report genuine concerns and made provisions for direct access to the chairperson of the Audit Committee. Company has formulated the present policy for establishing the vigil mechanism/ Whistle Blower Policy to safeguard the interest of its stakeholders, Directors and employees, to freely communicate and address to the Company their genuine concerns in relation to any illegal or unethical practice being carried out in the Company.

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

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (Permanent, contractual, temporary, trainees) are covered under this policy.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS

Your company has established adequate internal financial control systems to ensure reliable financial reporting and compliance with laws and regulations.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The management discussion and analysis report as required has been attached and forms part of this report.

ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

**FOR & ON BEHALF OF THE
BOARD OF DIRECTORS**

Date: 04.09.2026

Place: Ahmedabad

**Sd/-
(RAIYANI BHUPENDRAKUMAR)
DIRECTOR
DIN: 08104918**

**Sd/-
(MADHUBEN PARMAR)
DIRECTOR
DIN: 09214744**



ONTIC FINSERVE LIMITED

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Overall Review

The Growth rate has been on the downward trend as compared to the previous year with unfavorable market conditions which reflect the positive market.

2. Financial Review

During the year the company has continue its business activities and earned the profit of Rs. 54.17 Lacs.

3. Risk and Concern

Bullish trend in Equity Markets, Commodities and Real estate will affect volume and profitability of Government Securities business. Changes in rate of Interest will affect Company's Profitability.

4. Internal Control System and their adequacy

The internal control system is looked after by Directors themselves, who also looked after the day-to-day affairs to ensure compliance of guide lines and policies, adhere to the management instructions and policies to ensure improvements in the system. The Internal Audit reports are regularly reviewed by the management.

5. Environmental Issues

As the company is not in the field of manufacture, the matter relating to produce any harmful gases and the liquid effluents are not applicable.

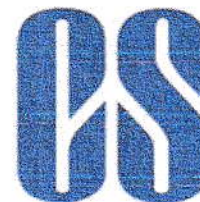
6. Financial Performance with Respect to Operation Performance

The Company has all the plans for tight budgetary control on key operational performance indication with judicious deployment of funds without resorting to any kind borrowing where ever possible.

7. Cautionary Statement

Statement in this report on Management Discussion and Analysis may be forward looking statements within the meaning of applicable security laws or regulations. These statements are based on certain assumptions and expectations of future events. Actual results could however, differ materially, from those expressed or implied. Important factors that could make a difference to the company's operations include global and domestic demand supply conditions, finished goods prices, raw material cost and availability and changes in government regulation and tax structure, economic development within India and the countries with which the company has business contacts and other factors such as litigation and industrial relations.

The Company assumes no responsibility in respect of forward - looking statements, which may be amended or modified in future on the basis of subsequent developments, information or events.



Form No.MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31.03.2026

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

To,
The Members,
ONTIC FINSERVE LIMITED
CIN: L65910GJ1995PLC025904
UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House,
Ellisbridge, Ahmedabad 380006 IN

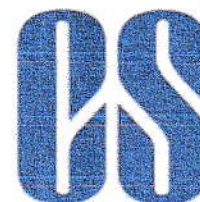
I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by ONTIC FINSERVE LIMITED, (herein after called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

- i. The Companies Act, 2013 ('the Act') and the rules made there under;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment and Overseas Direct Investment and External commercial borrowing;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - **Not Applicable as the Company has not issued any shares / options to directors / employees under the said regulations during the Financial Year under review;**





- e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable as the Company has not issued and listed debt securities during the Financial Year under review**
 - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; - **Not Applicable as the Company has not delisted/proposed to delist its equity shares from any Stock Exchanges during the Financial Year under review**
 - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; -**Not applicable as the Company has not bought back / has proposed to buy-back any of its securities during the Financial Year under review.**
- vi. The management has identified and confirmed the following laws as specifically applicable to the Company:-
- a) The Employee's Provident Fund & Miscellaneous Provisions Act, 1952
 - b) The Employees' State Insurance Act, 1948
 - c) The Maternity Benefit Act, 1961
 - d) The Payment of Gratuity Act, 1972
 - e) The Workmen's Compensation Act, 1923
 - f) Payment of Bonus Act, 1965

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

- a) Secretarial Standards issued by The Institute of Company Secretaries of India;
- b) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Listing Agreements entered into by the Company with BSE Limited.

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

1. **Company should appoint internal auditor as per the companies act, 2013.**
2. **Audit report of the company should be signed by CS and CFO of the company.**
3. **Retirement of Directors as per Section 152 of the Companies Act, 2013 should be complied.**
4. **Appointment of Managing Director was not done as per Section 203 of the Companies Act, 2013.**

I further report that

- The Board of Directors of the Company should be duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. During the year under review, there were no changes in the composition of the Board of Directors of Company.
- 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.

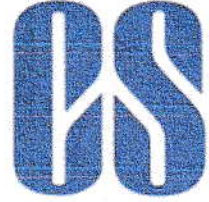


Jitendra Parmar & Associates

Company Secretaries

Mo.: +91 9408 555 517

E-mail. : csjitendraparmar@gmail.com



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

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries


Parmar Jitendra Pradipbhai
Proprietor



FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001319381

Place: Ahmedabad
Date: August 31, 2026

Note:

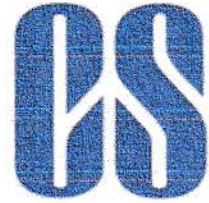
This report is to be read with our letter of even date which is annexed as **Annexure - A** and forms an integral part of this report.

Jitendra Parmar & Associates

Company Secretaries

Mo.: +91 9408 555 517

E-mail : csjitendraparmar@gmail.com



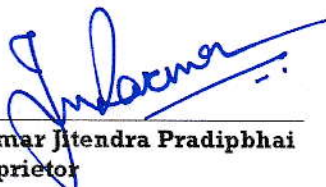
Annexure: "A"

To,
The Members,
ONTIC FINSERVE LIMITED
CIN: L68910GJ1995PLC025904
UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House,
Ellisbridge, AHMEDABAD GJ 380006 IN

Secretarial Audit Report of event date, for the Financial Year 2025-26 is to be read along with this Letter.

1. Maintenance of Secretarial Record is the responsibility of the management of the company. My responsibility is to express an opinion on Secretarial Records based on my Audit as presented by management to us.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the company.
4. Wherever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of the procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For,
M/s Jitendra Parmar and Associates
Practicing Company Secretaries


Parmar Jitendra Pradipbhai
Proprietor



FRN No.: S2023GJ903900
COP No.: 15863
Membership No: F11336
Peer Review Number: 3523/2023
UDIN: F011336H001319381

Place: Ahmedabad
Date: August 31, 2026

NIRAV S. SHAH & CO. CHARTERED ACCOUNTANTS

401, Abhishree Avenue, Opp. Hanuman Temple, Besides Shakti Electronics,
Nehrunagar-Ambawadi, Ahmedabad – 380 015

M. No. : 98256 09734

Email. : incometax@caniravshah.com



AUDIT REPORT

F.Y. 2025-2026

ONTIC FINSERVE LIMITED
(CIN: L65910GJ1995PLC025904)

Independent Auditor's Report

To,
The Members of ONTIC FINSERVE LIMITED

Report on the audit of the financial statements

Independent Audit Report

Opinion

We have audited the Financial Statements of **ONTIC FINSERVE LIMITED** (The Company), which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information hereinafter referred to as the Financial Statements.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 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/loss, (*changes in equity*) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

"Information Other than the Financial Statements and Auditors Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the X report, but does not include the Financial Statements and our auditors report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not



express any form of assurance conclusion thereon.

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Managements Responsibility for the Financial Statements

The Companys 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 Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Companys financial reporting process.

The amendments require every company that uses an accounting software to use such software that has a feature of audit trail which cannot be disabled. The management has a responsibility for effective implementation of the requirements prescribed in account rules i.e., every company which uses an accounting software for maintaining its books of account, should use only such accounting software which has the following features.

- a. Records an audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and



- b. Ensuring that audit trail is not disabled.

During the Financial Year the management has not complied with this provision. The management is primarily responsible for ensuring selection of the appropriate accounting software for ensuring compliance with applicable laws and regulations (including those related to retention of audit logs).

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors 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.

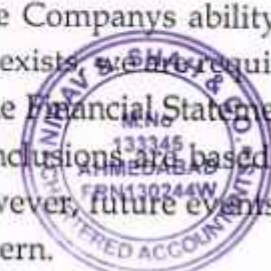
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also

A. 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.

B. 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.

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

D. Conclude on the appropriateness of managements 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 Companys ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors 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 auditors report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditors 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

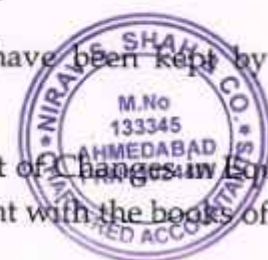
1. The provisions of the Companies (Auditors Report) Order, 2020 (the Order), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is applicable to the Company , refer to our separate Report in **Annexure A**.

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of



account.

(d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

(e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the Company.

(f) On the basis of the written representations received from the directors as on 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.

(g) 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 B.

(h) as required under the new Rule 11(g) of the Companies (Audit and Auditors) Rule 2014 to report on the use of accounting software by the company for maintaining its books of accounts which has a feature of recording an audit trail

Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for the period ended 31st March, 2026, which has a feature of recording audit trail (edit log) facility was not enabled at the database during some periods layer to log any direct data changes for all the accounting softwares used for maintaining the books of account

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

i. The Company have pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



For, NIRAV S SHAH AND CO.

Chartered Accountant

FRN No: 0130244W

Nirav S Shah
(Nirav S Shah (Proprietor))

Membership No: 133345

UDIN : 26133345DJYGH9405

AHMEDABAD, Apr 22, 2026

ANNEXURE-A

To the independent auditor's report of even date on the Standalone Financial Statements of ONTIC FINSERVE LIMITED

(Referred to in paragraph-1, under "Report on other Legal and Regulatory Requirements" section of our report of even date)

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

01. Details of tangible and intangible assets

- (a) In our opinion and according to the information and explanations given to us, the Company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

The Company does not have any intangible assets.

According to the information and explanations given to us and the records examined by us, we report that, the Company does not hold any freehold and leasehold immovable properties of land and building as at the balance sheet date,

The Company has not revalued any of its Property, Plant and Equipment and Intangible Assets during the year

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

02. Details of inventory and working capital

- (a) In our opinion and according to the information and explanations given to us There is no Closing Stock at the end of the year, Hence reporting under clause 3(ii)(a) is not applicable.
- (b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time during the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable.

03. Details of investments, any guarantee or security or advances or loans given

- (a) In our opinion and according to information and explanation given to us, The Company has made investments in, provided guarantee or security and granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year, in respect of which:



a) The Company has provided loans and Advances (in respect of loans) during the year and details of which are given below:

(Amount in Lakhs)

Particulars	Amount
Aggregate Amount of Loans and Advances Provided during the Year	272.80
Aggregate Amount of Loans and Advances outstanding at on Balance Sheet Date	368.06

The company has not made any investment during the Year.

b) As per the Managements Representation Letter, The investments made, guarantees provided and the terms and conditions of the grant of all the above-mentioned loans and guarantees provided during the year are, in our opinion, not prejudicial to the Company's interest and are of Good Faith, Genuine and are Recoverable.

c) As per the Managements Representation Letter, In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.

d) According to information and explanations given to us and based on the audit procedures performed along with Representation Letter Recieved from Management , in respect of loans granted by the Company, there is overdue amount remaining outstanding as at the Balance Sheet date.

e) As Per the Managements Representation Letter, No loans granted by the Company which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

f) According to information and explanations given to us and based on the audit procedures performed along with Managements Representation Letter, The Company has not granted loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(b) of the Order is not applicable.



04. Compliance in respect of a loan to directors

- (a) In our opinion and according to the information and explanations given to us, The Company has not granted loans or provided guarantees or securities to parties covered under Section 185 of the Companies Act, 2013 ("the Act"). The Company has complied with the provisions of Section 186 of the Act in respect of loans granted, investments made and guarantees and securities provided, as applicable

05. Compliance in respect of deposits accepted

- (a) In our opinion and according to the information and explanations given to us, The Company has neither accepted deposits from the public nor accepted any amount which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Rules made thereunder. Hence, reporting under clause 3(v) of the Order is not applicable

06. Maintenance of costing records

- (a) The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly reporting under paragraph 3 (vi) of the order is not applicable.

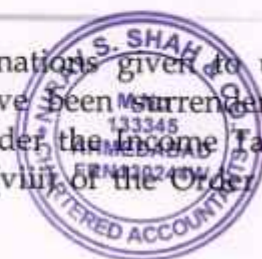
07. Deposit of statutory liabilities

- (a) In our opinion and according to the information and explanations given to us and on basis of our examination of the books of account, and records, the company has been generally regular in depositing undisputed statutory dues including, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues with the appropriate authorities. **The Details of Litigation and Demand is as under.**

name of statute	Nature of Due	Amount(In Lacs)	Period	Forum
Income tax act,1961	Income Tax	42.10	A.Y.1997-98	Details Not Available
Income tax act,1961	Income Tax	23.59	A.Y.2018-19	Tribunal Pending
Income tax act,1961	Income Tax	0.05	A.Y.2017-18	Details Not Available

08. Unrecorded income

- (a) In our opinion and according to the information and explanations given to us, no transactions were recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, reporting under paragraph 3 (viii) of the Order is not applicable.



09. Default in repayment of borrowings

- (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

10. Funds raised and utilisation

- (a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x) (a) of the Order is not applicable.

11. Fraud and whistle-blower complaints

- (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to the information and explanations given by the management, no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
- (b) Since there is no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year, paragraph 3 (xi) (b) of the Order is not applicable.
- (c) To the best of our knowledge and according to the information and explanations given to us, no whistle-blower complaints, have been received by the Company during the year.

12. Compliance by a Nidhi

- (a) The Company is not a Nidhi Company and accordingly, Paragraphs 3 (xii) of the Order is not applicable.

13. Compliance on transactions with related parties

- (a) In our opinion and according to the information and explanations given to us, the transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. Here, not any related party transaction during the year hence not applicable to the company.

14. Internal audit system

- (a) In our opinion and according to the information and explanations given to us, the Company does not have an internal audit system, commensurate with the size and nature of its business.

15. Non-cash transactions

- (a) In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3 (xv) of the Order is not applicable.



16. Registration under Section 45-IA of RBI Act, 1934

- (a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

17. Cash losses

- (a) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

18. Resignation of statutory auditors

- (a) There has been resignation of the Previous statutory auditors namely K. M. Chauhan & Associates during the year and our firm namely Nirav S Shah & Co. is appointed as a new Statutory Auditor during the financial Year.

19. Material uncertainty

- (a) In our opinion and according to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the board of directors and management plans, there are 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.

20. Transfer to fund specified under Schedule VII of Companies Act, 2013

- (a) In our opinion and according to the information and explanations given to us, in respect of other than ongoing projects, there are no unspent amounts to be transferred to a fund specified in Schedule VII to the Act. Here, company is not covered under Corporate Social Responsibility hence this clause not applicable to company.

21. Qualifications or adverse auditor remarks in other group companies

- (a) In our opinion and according to the information and explanations given to us, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable.



For, NIRAV S SHAH AND CO.

Chartered Accountant,

FRN No: 0130244W

Nirav S Shah (Proprietor)

Membership No: 133345

UDIN : 26133345DJYGJH9405

AHMEDABAD, Apr 22, 2026

ANNEXURE-B**To the independent auditor's report of even date on the Standalone Financial Statements
of ONTIC FINSERVE LIMITED**

(Referred to in paragraph-2, 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 ONTIC FINSERVE LIMITED ("the Company") as at March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Annexure - B**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 ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively

in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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



Opinion

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

AHMEDABAD, Apr 22, 2026



For, NIRAV S SHAH AND CO.

Chartered Accountant

FRN No: 0130244W


Nirav S Shah (Proprietor)
Membership No: 133345
UDIN : 26133345DJYGJH9405

ONTIC FINSERVE LIMITED

UL/S, Ankur Complex, B/h Town Hall, Opp. X-Ray House Ellishbridge,
Ahmadabad City Ambawadi 380006

Balance Sheet As at 31st March, 2026

(Rupees in Lakh)

PARTICULARS	Note No.	As at 31st March, 2026	As at 31st March, 2025
ASSETS :-			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	3	0.21	0.30
(ii) Intangible assets		--	--
(iii) Capital work-in-progress		--	--
(iv) Intangible assets under development		--	--
(b) Non-current investments		--	--
(c) Deferred tax assets (net)	4	--	--
(d) Long term loans and advances	5	368.06	335.69
(e) Other non-current assets		--	--
(2) Current Assets			
(a) Current investments		--	--
(b) Inventories		--	--
(c) Trade receivables	6	--	50.05
(d) Cash and cash equivalents	7	25.91	3.45
(e) Short-term loans and advances		--	--
(f) Other current assets	8	44.21	7.19
Total Assets		438.41	396.70
EQUITY AND LIABILITIES :-			
(1) Shareholder's Funds			
(a) Share Capital	9	900.03	900.03
(b) Reserves and Surplus	10	(522.77)	(589.08)
(c) Money received against share warrants		--	--
(2) Share Application money pending allotment		--	--
(3) Non-Current Liabilities			
(a) Long-Term Borrowings		--	--
(b) Deferred Tax Liabilities (Net)	4	0.10	0.10
(c) Other Long Term Liabilities		--	--
(d) Long Term Provisions		--	--
(4) Current Liabilities			
(a) Short-Term Borrowings	11	35.00	35.00
(b) Trade Payables Total Outstanding due to			
(i) Micro and Small enterprises		--	--
(ii) Other than Micro and Small enterprises	12	1.00	--
(c) Other Current Liabilities	13	0.00	--
(d) Short-Term Provisions	14	25.03	50.65
Total Equity & Liabilities		438.41	396.70
Significant Accounting Policies	1-2		
Notes forming part of the financial statements	3-21		

As per our report of even date
For, NIRAV S SHAH AND CO.
Chartered Accountant
FRN No: 0130244W

[Signature]



Nirav S Shah (Proprietor)
Membership No: 133345
UDIN : 26133345DJYGJH9405
AHMEDABAD, Apr 22, 2026

For and on behalf of the Board of Directors

[Signature]

Anjanaben Rajendrabhai Makwana
Director
DIN : 07924729

[Signature]

Raiyani Bhupendrakumar
Director
DIN : 08104918



[Signature]

VIJAY JOTANI
Company Secretary
A 59481

ONTIC FINSERVE LIMITED

III/8, Ankur Complex, R/h Town Hall, Opp. X-Ray House Ellisbridge,
Ahmadabad City Ambawadi 380006

Statement of Profit and Loss For the year ended 31st March, 2026 (Rupees in Lakh)

PARTICULARS	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
(i) Revenue from operations	15	96.18	190.15
(ii) Other income	16	13.23	12.07
(iii) Total income		109.42	202.23
(iv) Expenses :-			
(a) Cost of materials consumed		--	--
(b) Purchases of Stock-in-Trade		--	--
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		--	--
(d) Employee benefits expense	17	11.45	2.49
(e) Finance costs	18	0.01	0.01
(f) Depreciation and amortization expense	3	0.08	0.10
(g) Other expenses	19	24.65	20.21
Total expenses		36.20	22.82
(v) Profit before exceptional and extraordinary items and tax (iii-iv)		73.21	179.40
(vi) Exceptional items		--	--
(vii) Profit before extraordinary items and tax (v-vi)		73.21	179.40
(viii) Extraordinary items		--	--
(ix) Profit before tax (vii-viii)		73.21	179.40
(x) Tax expense :-			
(1) Current tax		19.03	48.07
(2) Tax Adjustment of earlier Year		--	--
(3) Deferred tax		0.00	(0.01)
Total tax expense		19.04	48.06
(xi) Profit for the period from continuing operations (ix-x)		54.17	131.34
(xii) Profit from discontinuing operations		--	--
(xiii) Tax expense of discontinuing operations		--	--
(xiv) Profit from discontinuing operations (after tax) (xii-xiii)		--	--
(xv) Profit for the period (xi+xiv)		54.17	131.34
(xvi) Earnings per equity share :-	20		
(1) Basic		0.06	0.15
(2) Diluted		0.06	0.15
Significant Accounting Policies	1-2		
Notes forming part of the financial statements	3-21		

As per our report of even date
For, NIRAV S SHAH AND CO.
Chartered Accountant
FRN No: 0130244W



Nirav S Shah (Proprietor)
Membership No: 133345
UDIN : 26133345DJYGH9405
AHMEDABAD, Apr 22, 2026

For and on behalf of the Board of Directors



Anjanaben Rajendrabhai Makwana

Raiyani Bhupendrakumar

Anjanaben Rajendrabhai Makwana
Director
DIN : 07924729

Raiyani Bhupendrakumar
Director
DIN : 08104918

Vijay Jotani
VIJAY JOTANI
Company Secretary
A59481

ONTIC FINSERVE LIMITED

UL/S, Ankur Complex, B/h Town Hall, Opp. X-Ray House Ellisbridge,
Ahmadabad City Ambawadi 380006

Statement of Changes in Equity For the year ended 31st March, 2026

(Rupees in Lakh)

A. Equity share capital

Balance as at 1st April, 2025	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance as at 31st March, 2026
900.03	--	900.03	--	900.03
Balance as at 1st April, 2024	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance as at 31st March, 2025
900.03	--	900.03	--	900.03

B. Other Equity

Type	Balance as at 1st April, 2025	Changes in accounting policy or prior period errors	Restated balance at the beginning of the current reporting period	Total Comprehensive Income for the current year	Dividends	Transfer to retained earnings	Any Other (Add)	Any Other (Less)	Balance as at 31st March, 2026
Retained Earnings	(589.08)	--	(589.08)	54.17	--	--	12.14	--	(522.77)
	(589.08)	--	(589.08)	54.17	--	--	12.14	--	(522.77)

Type	Balance as at 1st April, 2024	Changes in accounting policy or prior period errors	Restated balance at the beginning of the current reporting period	Total Comprehensive Income for the current year	Dividends	Transfer to retained earnings	Any Other (Add)	Any Other (Less)	Balance as at 31st March, 2025
Retained Earnings	(720.02)	--	(720.02)	131.34	--	--	(0.40)	--	(589.08)
	(720.02)	--	(720.02)	131.34	--	--	(0.40)	--	(589.08)

As per our report of even date
For, NIRAV S SHAH AND CO.
Chartered Accountant
FRN No: 0130244W

Nirav S Shah



Nirav S Shah (Proprietor)
Membership No: 133345
UDIN : 26133345DJYGH9405
AHMEDABAD, Apr 22, 2026

For and on behalf of the Board of Directors

Anjanaben

Raiyani

Anjanaben Rajendrabhai Makwana
Director
DIN : 07924729

Raiyani Bhupendrakumar
Director
DIN : 08104918

VJR Jotani

VIJAY JOTANI
Company Secretary
A 59481



ONTIC FINSERVE LIMITED

UL/S, Ankur Complex, B/h Town Hall, Opp. X-Ray House Ellisbridge,
Ahmadabad City Ambatwadi 380006

Statement of Cash Flows For the year ended 31st March, 2026

(Rupees in Lakh)

PARTICULARS	Year ended 31st March, 2026	Year ended 31st March, 2025
(A) Cash flows from operating activities :-		
Profit before tax	73.21	179.40
Adjustments for:		
Depreciation And Amortisation Expense	0.08	0.10
Finance Costs	0.01	0.01
	0.09	0.11
Operating profit before changes in non-current/current assets and liabilities	73.31	179.52
Adjustments for:		
Trade And Other Payables	1.00	--
Current Other Assets	(37.02)	(3.73)
Current Other Liabilities	(25.61)	46.41
Trade And Other Receivables	50.05	(50.05)
	(11.58)	(7.38)
Cash generated from operations	61.72	172.14
Adjustments for:		
	--	--
Direct Taxes Paid	(19.03)	(48.07)
Other Adjustment	12.14	(0.40)
	(6.89)	(48.48)
Net cash from/(used in) operating activities	54.83	123.66
(B) Cash flows from investing activities :-		
Loans And Advances Given	(32.36)	(160.19)
Net cash from/(used in) investing activities	(32.36)	(160.19)
(C) Cash flows from financing activities :-		
Finance Cost Paid	(0.01)	(0.01)
Proceeds From Short-term Borrowings	--	35.00
Net cash from/(used in) financing activities	(0.01)	34.98
(D) Net increase/(decrease) in cash and cash equivalents	22.45	(1.54)
Opening cash and cash equivalents	3.45	5.00
Closing cash and cash equivalents	25.91	3.45

As per our report of even date
For, NIRAV S SHAH AND CO.
Chartered Accountant
FRN No: 0130244W



Nirav S Shah (Proprietor)
Membership No: 133345
UDIN : 26133345DJYJH9405
AHMEDABAD, Apr 22, 2026

For and on behalf of the Board of Directors

Anjanaben

Raiyani

Anjanaben Rajendrabhai Makwana
Director
DIN : 07924729

Raiyani Bhupendrakumar
Director
DIN : 08104918

V. K. Jotani
VIJAY JOTANI
Company Secretary
A59481



ONTIC FINSERVE LIMITED

UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House Ellisbridge,
Ahmadabad City Ambawadi 380006

Notes forming part of the financial statements

(Rupees in Lakh)

1. Company Information

The Company is engaged in the business of providing financial services, primarily focusing on financing activities. Its operations include granting loans, advances, and other credit facilities, as well as making investments in various financial instruments in accordance with applicable laws and regulations. The Company operates within the framework of the financial services sector and complies with the regulatory requirements prescribed by the relevant authorities.

Name : ONTIC FINSERVE LIMITED
Address : UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House,
Ellisbridge, Ahmadabad City
City : AHMEDABAD : 3800066
Mail Id : onticfinserveld@gmail.com
CIN : L65910GJ1995PLC025904

2. Significant accounting policies

(a) Significant Accounting Policies

1. Basis of Preparation of Accounts: -

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with relevant rules there under and other accounting principles generally accepted in India. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. Previous year's figures were re-grouped/re-classified wherever necessary.

2. Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/materialize.

3. Cash and Cash Equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

4. Cash Flow Statement

ONTIC FINSERVE LIMITED

III/8, Ankur Complex, B/n Town Hall, Opp. X-Ray House Ellisbridge,
Ahmadabad City Ambawadi 380006

Notes forming part of the financial statements

(Rupees in Lakh)

Cash flows are reported using the indirect method, whereby profit/loss before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

5. Tangible/Intangible Fixed Assets:

An item is classified as fixed asset only if it satisfies the recognition criteria stated in Ind AS 16(i.e.) is probable that future economic benefits will flow to the company and the cost of such item could be measured. Stores and Spares fulfilling the above conditions are also classified as fixed assets. Fixed assets are initially recognized at its purchase price including all costs directly attributable to bring the asset in a ready to use condition. All subsequent cost incurred such as day to day running expenses, repair and maintenance expenses are treated as revenue expenses except when such expenditure satisfied the recognition criteria stated above. Cost Model is followed after initial recognition i.e. Fixed Assets are carried at cost less accumulated depreciation/amortization/impairment.

Depreciation: Fixed assets are depreciated using the Written Down Value method. Useful lives of assets necessary for calculation of depreciation rates are taken as specified in Schedule II of Companies Act, 2013.

Intangible assets are amortized on written down value method over their estimated useful life or 4 years, whichever is lower.

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately.

Capital Work-in-Progress: Projects under which tangible fixed assets are not yet ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing costs.

As per the information and explanation given to me, the records examined by me and based on the examination, in company there is no any immovable property, hence N.A.

The Company has not revalued its Property, Plant and Equipments during the current financial year.

The Company does not have any Intangible Assets under development as at the Balance Sheet Date.



ONTIC FINSERVE LIMITED

UL/S, Ankur Complex, B/h Town Hall, Opp. X-Ray House Ellisbridge,
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Notes forming part of the financial statements

(Rupees in Lakh)

6. Impairment of Assets

The carrying value of assets/cash generating units at each balance sheet date is reviewed for impairment if any indication of impairment exists. If the carrying amount of the assets exceeds the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.

The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.

When there is indication that an impairment loss recognized for an asset (other than a revalued asset) in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss. In case of revalued assets such reversal is not recognized.

7. Leases:

Where the Company as a lessor leases asset under finance leases, such amounts are recognized as receivables at an amount equal to the net investment in the lease and the finance income is recognized based on a constant rate of return on the outstanding net investment.

Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance leases. Such leases are capitalized at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals under operating leases are recognized in the Statement of Profit and Loss on a straight-line basis, over the lease term.

8. Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any, except in case of by-products which are valued at net realisable value. Cost of inventories comprises of cost of purchase and other costs net of recoverable taxes incurred in bringing them to their respective present location and condition.

Valuation of work in progress: -

Work in Progress has been valued on basis of the incurred costs less the cost of



ONTIC FINSERVE LIMITED

III/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House Ellisbridge,
Ahmadabad City Ambawadi 380006

Notes forming part of the financial statements

(Rupees in Lakh)

progressive billing of the projects.

Value of stock and work in progress at the yearend is taken, valued and certified by the management of the company.

In this company this Ind AS not applicable.

9. Taxes on Income

The tax expense for the period comprises current and deferred tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the reserves directly. In such cases, the tax is also recognized in the reserves.

- Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

- Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

The company has during the year created deferred tax liability of Rs. 742/- due to timing difference arising on account of depreciation which in current year is lower under Income Tax act compared to books of accounts.

10. Finance Cost

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization. All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.



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Notes forming part of the financial statements

(Rupees in Lakh)

11. Provisions

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

12. Revenue recognition

Revenue from sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably.

Revenue from rendering of services is recognized when the performance of agreed contractual task has been completed. Revenue from sale of goods is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Interest income

Interest income and guarantee commission is accounted on an accrual basis.

Dividends

Revenue is recognized when the Company's right to receive the payment has been established.

For the year ended 31st March, 2026, the Board has not recommended any dividend.

13. Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present values and are determined based on the best estimate required to settle the obligations at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements and are disclosed in the Notes. A Contingent asset is neither recognized nor disclosed in the financial statements.

As per Management, in respect of goods and service tax / income tax liability company does not expect any more liability than provided in the books of accounts.

14. Earnings Per Share

Basic earnings per share is computed by dividing the profit/loss after tax by the

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weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/loss after tax as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The number of equity shares and potentially dilutive equity shares are adjusted for share splits/reverse share splits and bonus shares, as appropriate.

15. Related Party Disclosure

The Company has not entered into any transactions with related parties during the year. Accordingly, no disclosures as required under Ind AS 24 Related Party Disclosures have been made.

The Company has not granted any loans or advances in the nature of loan outstanding to any of its Promoters, Directors, Key Managerial Personals and related parties.

16. Management Representation

Balances of creditors, Loans & Advances and Debtors are subject to confirmation by the parties concerned.

Sundry Balances written off / written back or transferred through journal entry from one account to another account includes amount no more payable / receivable from the parties whose accounts are adjusted but the same are subject to confirmation from respective parties.

As informed by the management, the name of the Company and any of its directors does not appear under the list of wilful defaulter.

17. Details of Benami Property held

The Company does not hold any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

18. Relationship with Struck off Companies

The Company does not have any transactions with the Companies struck off under



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section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

19. Registration of charges or satisfaction with Registrar of Companies

The Company does not require to create, modified, satisfied charge on the assets of the Company during the financial year.

20. Compliance with number of layers of Companies

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on Number of Layers) Rules, 2017. This is not applicable to company.

21. Compliance with approved Scheme(s) of Arrangements

There is not any scheme of arrangements has been approved by the competent authority in terms of section 230 to 237 of the Companies Act, 2013 during the current financial year. Hence is not applicable to company.

22. Utilization of Borrowed funds and Share Premium

The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall

- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

The Company has not received any funds from any persons(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

- i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.



23. Undisclosed Income

The Company does not have any transaction which was not recorded in the books of accounts in earlier years & that has been surrendered or disclosed as income

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Notes forming part of the financial statements

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during the year in the tax assessments under the Income Tax Act, 1961.

24. Corporate Social Responsibility

The Company is not covered under section 135 of the Companies Act, 2013. Hence, This is not applicable to company.

25. Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the current financial year. Hence, this is not applicable to company.

26. Other

- Previous year amounts have been regrouped/reclassified wherever considered necessary to confirm to the current year's presentation and classification.
- During The Financial Year 2025-26, Interest Income is Reversed upto Rs. 15,38,199.00 due to Non Reciept upto the end of the Financial Year.

3. Property, plant and equipment and Intangible Assets

(a) Property, plant and equipment

Asset Particulars	Gross Block			Depreciation/Amortisation				Net Block		
	As at 01-04-2025	Addition during the year	Deduction during the year	As at 31-03-2026	As at 01-04-2025	Addition during the year	Deduction during the year	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
Furnitures and Fittings (10%) (Own Asset)										
Furniture And Fixtures	2.05	--	--	2.05	1.79	0.06	--	1.85	0.19	0.26
* Sub-Total *	2.05	--	--	2.05	1.79	0.06	--	1.85	0.19	0.26
Plant & Machinery (40%) (Own Asset)										
Computer & Printer	1.25	--	--	1.25	1.20	0.01	--	1.22	0.02	0.04
* Sub-Total *	1.25	--	--	1.25	1.20	0.01	--	1.22	0.02	0.04
* Total *	3.30	--	--	3.30	2.99	0.07	--	3.07	0.21	0.30

4. Deferred tax assets/(liabilities)

Components of deferred tax assets and liabilities as at March 31, 2026 is as below:

Particulars	Balance as at April 1, 2025	Recognised/ (reversed) in profit and loss during the year	Recognised in other comprehensive income during the year	Recognised in equity during the year	Balance as at March 31, 2026
Deferred tax assets:					
Deferred Tax Asset	--	--	--	--	--
* Sub-Total *	--	--	--	--	--
Deferred tax liabilities:					
Deferred Tax Liability	0.10	--	--	--	0.10
* Sub-Total *	0.10	--	--	--	0.10
Net deferred tax assets/(liabilities)	(0.10)	--	--	--	(0.10)
Disclosed as:					
Deferred tax liabilities (net)					(0.10)

Components of deferred tax assets and liabilities as at March 31, 2025 is as below:

Particulars	Balance as at April 1, 2024	Recognised/ (reversed) in profit and loss during the year	Recognised in other comprehensive income during the year	Recognised in equity during the year	Balance as at March 31, 2025
Deferred tax assets:					
	--	--	--	--	--



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* Sub-Total *	--	--	--	--	--
Deferred tax liabilities:					
Dtl	0.11	(0.01)	--	--	0.10
* Sub-Total *	0.11	(0.01)	--	--	0.10
Net deferred tax assets/(liabilities)	(0.11)	0.01	--	--	(0.10)
Disclosed as:					
Deferred tax liabilities (net)					(0.10)

5. Loans and Advances

(a) Long-term loans and advances

Particulars	Type	As at March 31, 2026	As at March 31, 2025
Others			
Long Term Loan Advances	Unsecured	368.06	335.69
	* Sub-Total *	368.06	335.69
	* TOTAL *	368.06	335.69

6. Trade receivables

As at 31-03-2025

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		< 6 Month	6 Month to 1 year	1-2 years	2-3 years	> 3 years	
Undisputed Trade Receivable-Considered good							
Sundry Debtors	--	50.05	--	--	--	--	50.05
* Sub-Total *	--	50.05	--	--	--	--	50.05
* Total *	--	50.05	--	--	--	--	50.05

7. Cash and cash equivalents

Particulars	As at 31-03-2026	As at 31-03-2025
Balances with banks		
Bank Balance	23.04	3.34
* Sub-Total *	23.04	3.34
Cash on hand		
Cash	2.86	0.11
* Sub-Total *	2.86	0.11
* Total *	25.90	3.45

8. Other current assets

Particulars	As at 31-03-2026	As at 31-03-2025
Misc Expenses (Asset)		
Prepaid Expenses	40.49	2.43
Sebi Fee	0.47	0.68
Service Tax Appeal	2.43	1.68
* Sub-Total *	43.39	4.79
Other Current Asset		
Tds 2026-27	0.81	--
Gst	--	1.96
Tds 2025-26	--	0.42
* Sub-Total *	0.81	2.38
* TOTAL *	44.20	7.17

9. Share Capital

(a) Authorised, issued, subscribed and fully paid up

Particulars	As at 31-03-2026	As at 31-03-2025
Authorized Capital		
600000000 Share Capital	6,000.00	6,000.00
* Sub-Total *	6,000.00	6,000.00



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Subscribed and Paid-up Capital

90003000	Share Capital		900.03	900.03
		* Sub-Total *	900.03	900.03
		* Total *	900.03	900.03

The company has one class of shares referred to as Equity Shares, 1 Equity Share having face value of Rs.1/-. Each Holder of equity Share is entitled to 1 vote per share.

The company has incresed authorised share capital in financial year 2024-25, but previous auditor not showing in financial statement so in finacial yaer 2025-26 showing correct authorised share capital.

In the event of liquidastion of the Company, the holders of equity shares will be entitled tp receive any of the remaining assetas of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder

(b) Reconciliation of the share outstanding at the beginning and at the end of reporting period :-

Particulars	As at 31-03-2026		As at 31-03-2025	
	No. of Share	Amount	No. of Share	Amount
(1) Shares outstanding at the beginning of the year	9,00,03,000	900.03	9,00,03,000	900.03
(2) Shares issued during the year	--	--	--	--
(3) Shares bought back during the year	--	--	--	--
(4) Shares outstanding at the end of the year (1+2-3)	9,00,03,000	900.03	9,00,03,000	900.03

(c) Details of Shareholders holding more than 5% shares in the Company is as below:

Name of shareholders	Class of share	As at 31-03-2026		As at 31-03-2025	
		No. of Share	% Held	No. of Share	% Held
Akalpya India Investment Trust	Equity	62,67,760	6.96	--	0.00
	* Total *	62,67,760		--	

At the end of the year not any promoter holding the equity share of the company.

10. Reserve and Surplus

Particulars	As at 31-03-2026	As at 31-03-2025
Retained Earnings		
As per last balance sheet	(589.08)	(720.02)
Other Adjustments	12.14	(0.40)
Net Profit From Profit & Loss A/c.	54.17	131.34
* Sub-Total *	(522.77)	(589.08)
* TOTAL *	(522.77)	(589.08)

11. Borrowings

(a) Short-term borrowings

Particulars	As at 31-03-2026	As at 31-03-2025
Term loans from others (Un-secured)		
Current Borrowings	35.00	35.00
* Sub-Total *	35.00	35.00
* Total *	35.00	35.00

12. Trade payables



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Ageing of trade payables is as below:

As at 31-03-2026

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		< 1 year	1-2 years	2-3 years	> 3 years	
Undisputed dues - Others						
Sundry Creditors	--	1.00	--	--	--	1.00
* Sub-Total *	--	1.00	--	--	--	1.00
* Total *	--	1.00	--	--	--	1.00

13. Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Duties and Taxes Payable		
Tds Payable	--	--
* Sub-Total *	--	--
* TOTAL *	--	--

14. Short-term Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
	--	--
* Sub-Total *	--	--
Other Provision		
Provision For Salary	6.00	--
Unpaid Expenses	--	1.87
Unpaid Office Rent	--	0.60
* Sub-Total *	6.00	2.47
Provision for Tax		
Income Tax	19.03	48.07
Unpaid Rcm Gst	--	0.10
* Sub-Total *	19.03	48.17
* Total *	25.03	50.64

15. Revenue from operations

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Other Operating Revenue		
F & O Profit And Loss	96.18	190.15
* Sub-Total *	96.18	190.15
* Total *	96.18	190.15

16. Other Income

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Interest Income		
Interest Income	13.23	12.07
* Sub-Total *	13.23	12.07
* Total *	13.23	12.07

. Changes in inventories of finished goods

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Closing Stock	--	--
* Sub-Total *	--	--
* Total *	--	--



ONTIC FINSERVE LIMITED

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(Rupees in Lakh)

17. Employee benefits expense

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Salaries, Wages and Bonus		
Salary Expenses	11.45	2.25
* Sub-Total *	11.45	2.25
Staff Welfare Expenses		
Staff Welfare Expenses	--	0.24
* Sub-Total *	--	0.24
* Total *	11.45	2.49

18. Finance costs

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Bank Charges		
Bank Charges	0.01	0.01
* Sub-Total *	0.01	0.01
* Total *	0.01	0.01

19. Other expenses

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Other Expenses		
Bse Penalty Expenses	0.03	--
Electric Bill Expenses	0.09	--
Gst Expenses	0.02	--
Office Expenses	0.38	--
Advertisement Expenses	0.04	0.17
Audit Fees Expenses	2.18	0.50
Bse Expenses	3.83	10.56
Cdsl Expenses	2.39	2.51
Conveyance Expenses	0.44	0.24
Gst Penalty Expenses	--	--
Internet Expenses	--	0.06
Legal Fee Expenses	2.84	1.78
Misc Expenses Written Off Expenses	10.48	1.24
Nsdl Expenses	--	0.29
Professional Fee Expenses	--	1.09
Rent Expenses	1.41	0.60
Roc Expenses	--	0.03
Rta Expenses	--	0.89
Stationery Expenses	0.31	0.10
Telephone Expenses	0.12	0.01
Web Domain Expenses	0.03	0.10
* Sub-Total *	24.59	20.17
* Total *	24.59	20.17

20. Earnings per equity share:

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Number Of Equity Shares	9,00,03,000.00	9,00,03,000.00
Profit After Tax	54,17,195.38	1,31,34,483.19
Earnings Per Share (Basic)	0.06	0.15
Earnings Per Share (Diluted)	0.06	0.15

ONTIC FINSERVE LIMITED

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(Rupees in Lakh)

21. Accounting Ratios

Particulars	Numerator	Denominator	Current Year	Previous Year	Variance	Remark
(A) Current Ratio	Current assets	Current liabilities	1.15	0.71	62.00	
(B) Debt-Equity Ratio	Total debt	Shareholders equity	0.09	0.11	-18.00	
(C) Debt Service Coverage Ratio	Earning available for debt service	Debt Service	8244.09	12491.41	-34.00	
(D) Return on Equity Ratio	Net profit after taxes less preference dividend (if any)	Average Shareholders equity	0.16	0.84	-81.00	
(E) Inventory turnover Ratio	Cost of good sold or sales	Average inventory	0.00	0.00	0.00	
(F) Trade Receivable turnover ratio	Net credit sales	Average trade receivables	3.84	7.60	-49.00	
(G) Trade payable turnover ratio	Net credit purchases	Average trade payables	49.31	0.00	0.00	
(H) Net Capital turnover ratio	Net sales	Average working capital	10.59	0.00	0.00	
(I) Net profit ratio	Net profit after taxes	Net sales	0.56	0.69	-19.00	
(J) Return on Capital employed	Earning before interest and taxes	Capital employed	1.20	0.85	41.00	
(K) Return on investment	Income from investments	Cost of investment	0.00	0.00	0.00	

As per our report of even date

For, NIRAV S SHAH AND CO.

Chartered Accountant

FRN No: 0130244W



Nirav S Shah (Proprietor)

Membership No: 133345

UDIN : 26133345DJYGJH9405

AHMEDABAD, Apr 22, 2026

For and on behalf of the Board of Directors

Anjanaben Rajendrabhai Makwana

Anjanaben Rajendrabhai Makwana

Director

DIN : 07924729

Raiyani Bhupendrakumar

Raiyani Bhupendrakumar

Director

DIN : 08104918

VK Jotani

VIJAY JOTANI

Company Secretary

A 59481



ANNEXURE I
ONTIC FINSERVE LIMITED

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016] (Amount in Lakhs)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	109.42	109.42
	2.	Total Expenditure	36.20	36.20
	3.	Net Profit/(Loss)	54.17	54.17
	4.	Earnings Per Share	0.06	0.06
	5.	Total Assets	438.41	438.41
	6.	Total Liabilities	61.13	61.13
	7.	Net Worth	377.26	377.26
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification: N.A			
	b. Type of Audit Qualification : N.A			
	c. Frequency of qualification: N.A			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:			
	e. For Audit Qualification(s) where the impact is not quantified by the auditor: N.A			
	(i) Management's estimation on the impact of audit qualification:			
	(ii) If management is unable to estimate the impact, reasons for the same:			
	(iii) Auditors' Comments on (i) or (ii) above:			
III	Signatories:			S/D
	• Director: BHUPENDRAKUMAR RAIYANI (DIN: 08104918)			
	• Audit Committee Chairman : ANJANABEN RAJENDRABHAI MAKWANA (DIN: 07924729)			
	• Statutory Auditor : Nirav Shah (Nirav S Shah & Co.) (M. No:133345) (F.R.No: 0130244W)			
	Place: 22.04.2026			
	Date: Ahmedabad			S/D

ATTENDANCE SLIP

I/We.....R/o..... hereby record my/our presence at the Annual General Meeting of the Company on Wednesday, 30th September, 2026 at UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House, Ellisbridge, Ahmedabad GJ 380006IN

DPID * :	Folio No. :
Client Id * :	No. of Shares :

* Applicable for investors holding shares in electronic form.

Signature of shareholder(s)/proxy

Note:

1. Please fill this attendance slip and hand it over at the entrance of the hall.
2. Please complete the Folio / DP ID-Client ID No. and name, sign this Attendance Slip and hand it over at the Attendance Verification Counter at the ENTRANCE OF THE MEETING HALL.
3. Electronic copy of the Annual Report for 2026 and Notice of the Annual General Meeting (AGM) along with Attendance Slip and Proxy Form is being sent to all the members whose email address is registered with the Company/ Depository Participant unless any member has requested for a hard copy of the same. Members receiving electronic copy and attending the AGM can print copy of this Attendance Slip.
4. Physical copy of the Annual Report for 2026 and Notice of the Annual General Meeting along with Attendance Slip and Proxy Form is sent in the permitted mode(s) to all members whose email is not registered or have requested for a hard copy.

Proxy form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: L65910GJ1995PLC025904

Name of the Company: ONTIC FINSERVE LIMITED

Registered office: UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House,
Ellisbridge, Ahmedabad GJ 380006

NAME OF THE MEMBER(S):

REGISTERED ADDRESS:

E-MAIL ID:

FOLIO NO/ CLIENT ID:

I/ We being the member of, holding.....shares, hereby appoint

1. Name:

Address:

E-mail Id:

Signature:, or failing him

2. Name:

Address:

E-mail Id:

Signature:,

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at Annual General Meeting of members of the Company, to be held on Wednesday, 30th September, 2026 at 01.00 P.M at the registered office of the Company at UL/8, Ankur Complex, B/h Town Hall, Opp. X-Ray House, Ellisbridge, Ahmedabad GJ 380006 380006 IN and any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

ORDINARY BUSINESS:

- 1) To receive, consider and adopt the Audited Profit and Loss Account for the year ended 31st March, 2026 and Balance sheet as at that date together with Directors Report and Auditors Report thereon.

SPECIAL BUSINESS:

- 2) Approval of Reduction & Consolidation of Share Capital

Signed this day of..... 2026

Signature of Shareholder

Signature of Proxy holder(s)

Affix Revenue Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, before the commencement of the Meeting.