



September 3, 2026

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001,
Maharashtra, India
Scrip Code: 544251

Scrip ID: SSL

Dear Sir,

Sub.: Fifteenth (15th) Annual Report of the Company for the financial year 2025-26

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing herewith copy of our 15th Annual Report including the Standalone and Consolidated Audited Financial Statements for the financial year 2025-26 along with Board's Report, Auditor's Report and other documents required to be attached thereto along with the Notice of the 15th Annual General Meeting of the members of the Company (together with the Annual Report, "the Documents"). In compliance with Regulation 36 of the Listing Regulations read with the SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-PoD2/I/3762/2026 dated January 30, 2026, the Documents are being sent to the members through electronic mode, who have registered their e-mail addresses with the Company/Depositories. The Documents is also be made available on the Company's website at <https://sharesamadhan.com/investors>.

Kindly take the same on your record.

Thankyou,

Yours Faithfully

For SHARE SAMADHAN LIMITED

PRAGYA
BHANSALI
Digitally signed
by PRAGYA
BHANSALI
Date: 2026.09.03
18:44:32 +05'30'

Pragya Bhansali**Company Secretary & Compliance Officer**

Enc: Annual Report

Share Samadhan Limited
CIN: L67190DL2011PLC229303

Regd. Office: B-35, Lower Ground Floor, South Extension Part 2, New Delhi - 110049 (Bharat)
samadhan@sharesamadhan.com | 8800 33 2200 | www.sharesamadhan.com



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ANNUAL REPORT

2025 - 26



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ABBREVIATIONS

TERM	DESCRIPTIONS
Act or Companies Act	The Companies Act, 2013 to the extent in force as on the date hereof and as amended, modified or re-enacted from time to time
SSL	Share Smadhan Limited
AC	Audit Committee
AGM	Annual General Meeting
AOA	Article of Association
AS	Accounting Standards
Board/BOD	The Board of Directors of the Company
BSE	Bombay Stock Exchange or Stock Exchange
CDSL	Central Depository Services (India) Limited
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CG	Corporate Governance
CIN	Corporate Identification Number
CS	Company Secretary
CSR	Corporate Social Responsibility
DIN	Director Identification Number
EBITDA	Earnings Before Interest, Taxes, Depreciation, and Amortization
E.G.	For Example
EPS	Earnings per share
ESPs	E-voting Service Providers
ETC.	Et cetera
FY	Financial Year from April 1 and ending on March 31 of that particular year
GAAP	Generally Accepted Accounting Principles
HO	Head Office
ICAI	Institute of Chartered Accountants of India
ICSI	Institute of Company Secretaries of India
I.E.	That is
IEPF	Investor Education and Protection Fund
ID	Independent Director
INR	Indian Rupees
KMP	Key Managerial Personnel
MCA	Ministry of Corporate Affairs
MD	Managing Director



MOA	Memorandum of Association
MR-3	Secretarial Audit Report
MSME	Micro Small and Medium Enterprises
N.A.	Not Applicable
NRC	Nomination and Remuneration Committee
NSDL	National Securities Depository Limited
OAVM	Other Audio-Visual Means
PAT	Profit After Tax
PBT	Profit Before Tax
PIT	Prohibition of Insider Trading
PA	Per Annum
ROC	Registrar of Companies
ROI	Return of Interest
RPTs	Related Party Transactions
RTA	Registrar and Share Transfer Agent
SAs	Standards of Auditing
SA	Statutory Auditors
SEBI	Securities Exchange Board of India
SEBI (Listing Regulations)	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
SRC	Stakeholders Relationship Committee
SS	Secretarial Standard
URL	Uniform Resource Locator
VC	Video Conferencing
W.E.F.	With effect from
WTD	Whole-time Director
WCAG	Web Content Accessibility Guidelines
Y-o-Y	Year over Year



Letter from the Chairman & Managing Director



Dear Shareholders,

FY 2025-26 was a year of meaningful progress across our key priorities. We strengthened our financial position. Depended customers trust, and aligned our people and capabilities to face the future with confidence.

I had made always known Share Samadhan as a pioneering leader in the industry and over the years, I have come to greatly respect and admire the company, its values, its people and their capabilities. The Share Samadhan Charter and the values embedded in it remains the founding stone of our organisation, seamlessly driving the actions and behaviours of all our employees, led by an effective management team.

It is with immense pleasure and a sense of profound gratitude that I address you in our latest Annual Report. This year marks a significant milestone for us, as we complete one years since our listing on the esteemed BSE SME Board. Your continued trust and support have been the cornerstone of our journey.

I extend my deepest appreciation to our dedicated employees, whose expertise and hard work are the bedrock of our success. To our valued customers, thank you for your continued partnership and for entrusting us with your digital transformation journeys. And to you, our shareholders, thank you for your enduring faith and support as we continue to build a resilient and valuable enterprise.

Sincerely,
Abhay Kumar Chandalia
Chairman & Managing Director
Share Samadhan Limited



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BOARD OF DIRECTORS

A strong management team is the cornerstone of any successful company. The company's success is a testament to the leadership and dedication of our management team. We are deeply grateful for the commitment and expertise of our management team, which is instrumental in achieving our goals. We strive to ensure that we maintain the highest levels of transparency, accountability, awareness and equity in all aspects of operations.

Abhay Kumar Chandalia is a professional with diversified skillsets. His vision to life goes beyond business proposition. He is a FCA, FCS, LLB, MBA, M.com who co-founded the Share Samadhan group after long 15 years of corporate association with prominent groups like KK Birla, L N Mittal Group, and Nikhil Gandhi promoted SKIL and Pipavav Defence, Elin Group.

- *Chairman & Managing Director*



Vikash Jain is a qualified FCA and FCS, with experience in a wide range of financial facets of corporate finance, MIS, fundraising, capital market, and investment banking. He co-founded the Share Samadhan group after his illustrious service in CEAT Tyres (RPG group), KPO-major Evalueserve.

- *Chief Executive Officer & Director*



Shrey Ghosal is a qualified FCS, MBA, and M. Com having over 11+ years of experience in Finance, Capital Market, Unclaimed Investments, and Commercial laws. He has an inquisitive mind and a zest for solving complex cases. He seeks to leverage his expertise as Operations Head for Share Samadhan and has served in established corporates like ICICI.

- **Executive Director**

Sneha Kaur is a result-oriented professional, having over 25 years of corporate experience with skills that she has garnered from a gamut of roles she played in sales, customer success, business development, designing, research, digital marketing, and recruitment across industries. Currently, she heads our Sales and is diligent, which helps her drive the team towards achieving goals and making long-lasting customer relations.

- **Non-Executive Director**



Purvi Pathik Shah a Chartered Accountant with Bachelor's Degree of Commerce acting as an Independent Director of your company having more than 8 years of experience in Finance. Mrs. Purvi Pathik Shah also serving Shanti Gold International Limited as a Women Independent Director.

- **Independent Director**

Prisma Jain an accomplished professional with a background in Political Science and Law, equipped with strong administrative and legal expertise. Holds a Master's degree in Political Science and an LLB from Rajasthan University, Known for a positive attitude, persistence, and belief in Desire, Determination, and Discipline. Has experience working with charitable trusts and community outreach programs.

- **Independent Director**





Compliance Officer & Company Secretary



Pragya Bhansali, a Company Secretary (CS) with expertise in IPO advisory for SMEs listed on the Bombay Stock Exchange (BSE). Demonstrates robust knowledge and hands-on experience in handling corporate compliance work, ensuring adherence to regulatory frameworks and facilitating seamless organizational governance. Strong understanding of the IPO process, including drafting and reviewing offer documents, liaising with stakeholders, and regulatory filings.

-Company Secretary

Chief Financial Officer



Dinesh Mamgain, is a seasoned Accounts and Finance professional with over 9 years' experience in financial accounting, taxation, statutory compliance, audits, and banking operations across diverse sectors including NBFC, FMCG, e-commerce, and professional services. He possesses strong expertise in financial reporting, MIS preparation, GST & TDS compliance, ITC reconciliation, PF & ESIC filings, cash flow management, and balance sheet finalisation. Dinesh has hands-on experience in handling end-to-end accounting functions, coordinating with auditors and tax authorities, and managing complex reconciliations involving multiple payment gateways and e-commerce platforms.

-Chief Financial Officer



Our Company

Share Samadhan Limited is India's biggest organization for the recovery of unclaimed investments, money, and assets. Envisioned on 26.12.11, it operates in the financial services sector and is the sole Public Limited company in this particular area, serving a diverse range of asset classes. Our USPs include significant experience, specialized services, and a strong, client-centric attitude. So far, the group company has dealt with over 43,000+ prospects and given solutions worth over ₹600 crores, demonstrating our broad influence and trusted reputation in the market. We are based out in New Delhi with a team of 46+ professionals, including CAs, CSs, MBAs, and lawyers.

Vision

“Envisioning a society where every individual has total wealth protection and litigation funding, Share Samadhan aims to lead a revolution in the recovery of unclaimed investments and assets, guaranteeing that no one is left behind due to financial constraints. Our vision is to create a society that prioritizes financial justice, allowing individuals to regain what is rightly theirs.”

Mission

“Share Samadhan is committed to offering comprehensive solutions for asset recovery, unclaimed investments, and total wealth protection, Litigation Funding and Consulting. By increasing awareness, incorporating technology, and providing consulting services that go beyond simple financial recovery, we hope to pave the way for a more promising and equitable future.”

Goal

“Our goal at Share Samadhan is two-fold: to lead the industry in the recovery of unclaimed investments while providing holistic solutions for complete wealth retrieval. We aim to enable investors all over the world to effectively recover their assets through Share Samadhan. To achieve this goal, we work to continually enhance our processes, and broaden our reach, whilst remaining up-to-date on industry trends and innovations.”



CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Abhay Kumar Chandalia
Chairman and Managing Director
DIN: 01775323

Mr. Vikash Jain
CEO and Director
DIN: 05124177

Mr. Shrey Ghosal
Executive Director
DIN: 09523676

Ms. Sneha Kaur
Non-Executive Director
DIN: 10538759

Ms. Purvi Pathik Shah
Independent Director
DIN: 10694424

Ms. Prisma Jain
Independent Director
DIN: 11106833

LISTING AND STOCK EXCHANGE DETAILS

Equity Shares ISIN: INE0LY301010
Scrip Code: 544251
Bombay Stock Exchange – SME Platform

KEY MANAGERIAL PERSONNEL

Mr. Abhay Kumar Chandalia
Chairman and Managing Director
DIN: 01775323

Mr. Vikash Jain
CEO and Director
DIN: 05124177

Mr. Shrey Ghosal
Executive Director
DIN: 09523676

Dinesh Mamgain
Chief Financial Officer
PAN: ALRPC7392P

Pragya Bhansali
Company Secretary
M.No: A79504

AUDITORS

Statutory Auditor
K.S. CHOUDHARY & Co.
FRN: 508095C

Secretarial Auditor
CS Anuj Gupta & Associates
COP: 13025

Internal Auditor
Yashpal Goel & Associates

Registrar of Share Transfer Agent
M/s. Skyline Financial Services Pvt Ltd



REGISTERED OFFICE

B-35, Lower Ground Floor
South Extension Part 2,
New Delhi, India- 110049

CORPORATE OFFICE

B-19, Lower Ground Floor,
South Extension Part 2,
New Delhi, India- 110049

BOARD COMMITTEES

Audit Committee
Nomination and Remuneration Committee
Stakeholder Relationship Committee
Initial Public Offer Committee
Internal Complaint Committee

INVESTOR RELATION CONTACT

Pragya Bhansali
Compliance Officer &
Company Secretary
9319798096

pragya.bhansali@sharesamadhan.com



Board's Report 2025-26

To,

The Members

Share Samadhan Limited

B-35, Lower Ground Floor,

South Extension Part 2,

New Delhi – 110049

Your Directors are pleased to present the Fifteen (15th) Annual Report of Share Samadhan Limited ("The Company") along with Audited Standalone & Consolidated Financial Statements for the financial year ended 31st March, 2026.

Further in compliance with Companies Act 2013, ("the act") and SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("SEBI Listing Regulations"), the company has made requisite disclosures in this report with the objective of accountability and transparency in its operations to make you aware about its performance and future perspective of the company.

Financial Information

The standalone & consolidated financial statements of the company for the financial year ended March 31, 2026 have been prepared in accordance with Accounting standards (AS) as notified by the Institute of Chartered Accountants of India (ICAI) and as amended from time to time.

STANDALONE FINANCIAL RESULT OF YOUR COMPANY FOR THE YEAR ENDED 31ST MARCH 2026 ARE SUMMARIZED BELOW

(Amount in Thousands)

Particulars	For the Financial Year ended	
	31-Mar-26	31-Mar-25
Revenue from Operation	62,081.87	88,714.69
Other income	18,581.24	7,218.54
Total Income	80,663.10	95,933.23
Total Expenditure	71,218.39	66,029.19
Profit before prior period Items, Exceptional Items, Extraordinary Items and Tax	9,444.72	29,904.04
Less: Exceptional Items	-	-
Profit/ Loss before Tax	9,444.72	29,904.04
Current Tax	2,377.24	7,568.34
Deferred Tax Expense /(Credit)	(425.82)	(787.52)
Income Tax Paid for Prior Year	481.08	272.53



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Total Expense	2,432.50	7,053.36
Net Profit / Net Loss after Tax	7,012.22	22,850.68
Earnings per Share Face Value Rs. 10		
Basic	0.57	2.12
Diluted	0.46	2.12

CONSOLIDATED FINANCIAL RESULT OF YOUR COMPANY FOR THE YEAR ENDED 31ST MARCH 2026 ARE SUMMARIZED BELOW

(Amount in Thousands)

Particulars	For the Financial Year ended	
	31-Mar-26	31-Mar-25
Revenue from Operation	62,084.76	14,4372.87
Other income	14,587.81	7,517.6
Total Income	76,672.57	15,1890.47
Total Expenditure	70,758.15	97,787.69
Profit before prior period Items, Exceptional Items, Extraordinary Items and Tax	5,914.41	54,102.78
Less: Exceptional Items	-	-
Profit/ Loss before Tax	5,914.41	54,102.78
Current Tax	2,411.90	14,051.17
Deferred Tax Expense /(Credit)	(1,349.06)	(787.52)
Income Tax Paid for Prior Year	381.90	324.35
Total Expense	1,444.74	13,588
Profit before Minority Interest	4,469.67	40,514.78
Minority Interest	(1,286.23)	9,052.46
Profit /(Loss) after Minority Interest	5,755.90	31,462.32
Earnings per share Face Value of Rs. 10		
Basic	0.47	3.04
Diluted	0.38	3.04

Operation and Performance of the Company

The highlights of the company's performance are as under:

- The company has earned revenue from operation amounting to Rs. 62,081.87 thousand during the year as compared Rs. 88,714.69 thousand.
- Net profit after tax is 7,012.22 thousand in the financial year 2025-26 as compared to 22,850.68 thousand during the previous year.

Dividend

No dividend has been recommended by the board of the company for financial year 2025-26.



Transfer to Reserve

The company does not transfer any sum to the general reserve of the company.

Reserves

The accounting standards permit that the amount in the profit after tax stands are included in the Reserve & Surplus. Therefore, the profit after tax of Rs. 7,012.22 thousand has been proposed to be carried forward to the Reserve & Surplus by the Board.

Public Deposits

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 and 74 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review.

Change in Nature of Business

During the year under review, the company has not changed its business.

Change in The Name of the Company

During the year under review, there was no change in the name of the company.

Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provision of Section 125(2) of the Companies Act 2013 do not apply as there was no dividend declared and paid in past years.

Change in The Directorship and KMP

Following are the directors were appointed / resigned during the financial year:

Name of Director	Designation	Appointed /Resignation
Mrs. Prisma Jain	Independent Director	Appointed on 17 th May, 2025
Mr. Kumar Rishi	Company Secretary and Compliance Officer & CFO	Resigned on 12 th November, 2025
Ms. Pragya Bhansali	Company Secretary and Compliance Officer	Appointed on 19 th January, 2026
Mr. Dinesh Mamgain	CFO	Appointed on 19 th January, 2026

Holding, Subsidiary, Associate Companies

Your company has the following Subsidiaries and Wholly owned Subsidiary companies.

NYAYA MITRA LIMITED	SUBSIDIARY
WEALTH SAMADHAN PRIVATE LIMITED	WHOLLY OWNED SUBSIDIARY



Share Capital

The Authorized capital of the company is Rs. 20,00,00,000/- (Twenty Crore Only) and the Subscribed, paid up & issued capital of the company is Rs. 12,27,01,030/- (Twelve Crore twenty-seven lakhs one thousand thirty only).

Directors & Key Managerial Personnel

As on March 31, 2026, the Board of Directors of your Company comprises of 6 (Six) Directors out of which 3 (Three) are Executive Directors , 1 (One) is Non-Executive Director and 2 (Two) are Non-Executive Independent Directors. The Chairman is an Executive Director. The Board composition is in compliance with the requirements of the Act, the SEBI Listing Regulations and the circulars / directions / notifications issued by therein.

All appointments of Directors are made in accordance with the relevant provisions of the Act, the SEBI Listing Regulations, and other laws, rules, guidelines as may be applicable to the Company. The Nomination & Remuneration Committee ("NRC") of the Company exercises due diligence inter-alia to ascertain the 'fit and proper' person status of person proposed to be appointed on the Board of Directors of the Company, and if deemed fit, recommends their candidature to the Board of Directors for consideration.

Sr.no.	Name	Designation
1	Mr. Abhay Kumar Chandalia	Chairman and Managing Director
2	Mr. Vikash Kumar Jain	CEO and Director
3	Ms. Shrey Ghosal	Executive Director
4	Ms. Sneha Kaur	Non-Executive Director
5	Ms. Prisma Jain	Non-Executive Independent Director
6	Ms. Puri Pathik Shah	Non-Executive Independent Director
7	Ms. Pragya Bhansali	Company Secretary
8	Mr. Dinesh Mamgain	Chief Financial Officer

Disclosure of Relationship between Directors inter-se

Sr.no.	Name of Director	Relation with Other Director
1	Mr. Abhay Kumar Chandalia	None
2	Mr. Vikash Kumar Jain	None
3	Ms. Shrey Ghosal	None
4	Ms. Sneha Kaur	None
5	Ms. Prisma Jain	None
6	Ms. Puri Pathik Shah	None
7	Ms. Pragya Bhansali	None
8	Mr. Dinesh Mamgain	None



Directors Disclosures

Based on the declarations and confirmation received pursuant to Section 164 and 184 of the Act, none of the directors on the board of your company are disqualified from being appointed as Directors. Further the company has received the declaration from all the Independent Directors as per the section 149(7) of the act and the board is satisfied that all the Independent Directors meet the criteria of Independence as mentioned in Section 149(6) of the act. Further declaration on compliance with Rule 6(3) of the Companies (Appointment and Qualification of Directors) Rule, 2014 as amended by Ministry of Corporate Affairs ("MCA") vide its notification dated 22nd October, 2019, regarding the requirement relating to enrolment in the data bank created by MCA for independent directors, had been received from all Independent Directors.

Board Evaluation

The Board have undertaken an annual evaluation of the performance of entire Board and Committees, Individual peer review of all the Directors and Independent Directors of the Company as per Section 134(3)(p) of the Act read with Rule 8(4) of the Companies (Accounts) Rules, 2014. The performance evaluation forms were circulated to the Board & Committee members and the responses on the same have been received.

The outcome of the performance evaluation of the Committees of the Board and the Board is presented to the Nomination and Remuneration Committee and the Board of Directors of the Company and key outcomes, and actionable areas are discussed and acted upon.

Board Committees

The Board of Directors, in compliance with the requirements of various laws applicable to the Company and for operational convenience, has constituted several committees to deal with specific matters and has delegated powers for different functional areas to different committees. The Board of Directors has constituted Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee.

The details of the Board Committees of your Company are as follows:

Audit Committee("AC")

The Audit Committee and terms of reference of the Audit Committee are in compliance with the provisions of Section 177 of the Act. All members of the Audit Committee are financially literate and have accounting or related financial management expertise. The Audit Committee consists of the following members:



Sr.no.	Name of Director	Designation	Category of Director
1	Ms. Purvi Pathik Shah	Chairman	Independent Director
2	Mr. Abhay Kumar Chandalia	Member	Executive Director
3	Ms. Prisma Jain	Member	Independent Director

Stakeholder Relationship Committee("SRC")

The terms of reference of the Stakeholders Relationship Committee are in compliance with the provisions of Section 178 of the Act. The Stakeholders Relationship Committee consists of the following members:

Sr.no.	Name of Director	Designation	Category of Director
1	Ms. Purvi Pathik Shah	Member	Independent Director
2	Ms. Sneha Kaur	Chairman	Non-Executive Director
3	Mr. Abhay Kumar Chandalia	Member	Executive Director

Nomination and Remuneration Committee ("NRC")

The Nomination and Remuneration Committee and the terms of reference of the Nomination and Remuneration Committee are in compliance with the provisions of Section 178 of the Act. The Nomination and Remuneration Committee of the Company is available on the Company's website at <https://sharesamadhan.com/investors>

The Nomination and Remuneration Committee consists of the following members:

Sr.no.	Name of Director	Designation	Category of Director
1	Ms. Purvi Pathik Shah	Chairman	Independent Director
2	Ms. Prisma Jain	Member	Independent Director
3	Ms. Sneha Kaur	Member	Non-Executive Director

Whistle Blower Policy / Vigil Mechanism Policy

In terms of Section 177(9) and Section 177(10) of the Act the Board of Directors of the Company adopted a Whistle Blower Policy/Vigil Mechanism inter alia to provide a mechanism for Directors and Employees of the Company to approach the Internal Complaint Committee and to report instances of unethical behavior, actual or suspected, fraud or violation of the Company's Code of Conduct and other genuine concerns related to the Company and provide for adequate safeguards against victimization of Director(s) or employee(s) who report genuine concerns under the mechanism.

The whistle Blower Policy / Vigil Mechanism Policy of the Company is available on the Company's website at <https://sharesamadhan.com/investors>



Board meeting held during the year

The Board meets at regular intervals inter-alia to discuss and review various matters including business performance, business strategies and policies. The gap between the two consecutive board meetings was within the prescribed period of 120 days as specified under the provisions of Section 173 of the Act.

During the year under review, 5 (Five) meetings of the Board of Directors of the Company were held as follows:

Sr. No.	Date of Meeting	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	May 29, 2025	6	6	100%
2	August 22, 2025	6	6	100%
3	October 01, 2025	6	6	100%
4	November 11, 2025	6	6	100%
5	January 19, 2026	6	5	83%

During the year under review, no. of Committee Meetings held and Members attended:

Sr. No.	Type of Meeting	Date of Meeting	Total Number of members as on the Date of meeting	Attendance	
				Number of members attended	% of attendance
1	Audit Committee	May 29, 2025	3	3	100
2	Audit Committee	August 22, 2025	3	3	100
3	Audit Committee	November 11, 2025	3	3	100
4	Audit Committee	January 19, 2026	3	3	100
5	Nomination and Remuneration Committee	August 22, 2025	3	3	100
6	Nomination and Remuneration Committee	January 19, 2026	3	3	100



7	ICC Committee	April 8, 2025	4	4	100
8	ICC Committee	October 29, 2025	5	5	100

Corporate Governance

Since your Company's Equity Shares are listed on the SME Platform of BSE Limited and therefore, the provisions of Corporate Governance provisions under SEBI Listing Regulations are not applicable to the Company.

Prevention of Insider Trading

The Company has adopted a Code of Conduct for Prohibition of Insider Trading (the 'Code') in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015, with a view to regulate trading in securities by the Board of Directors and Employees of the Company, their immediate relatives and other insiders as defined in the Code. Also, during the period of closure of the trading window, no Employee/ Designated Person is permitted to trade with or without pre-clearance in securities of restricted companies as informed by the Secretarial Department, from time to time. Timely disclosures are made to the Stock Exchanges by the Company. No Employee/ Designated Person is permitted to communicate, provide, or allow access to any Unpublished Price Sensitive Information relating to Company, its securities or any other company (listed or proposed to be listed), to any person except where such communication is in furtherance of legitimate purpose, Performance of duties or discharge of legal obligations. The Company periodically monitors and facilitates compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015.

Compliance with Secretarial Standards

During the year under review, your Company has followed the applicable Secretarial Standards, relating to the meeting of the Board of Directors (SS -1) and the General Meetings (SS-2), issued by the Institute of Company Secretaries of India (ICSI) and mandated as per the provisions of Section 118 (10) of the Act.

Director's Responsibility Statement

As required under Section 134 of the Act, the Directors of the Company state that:

- I. In the preparation of the annual accounts for the year under review, the applicable accounting standards had been followed along with the proper explanation relating to material departures;
- II. 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 as on March 31, 2026, and of its profit and loss for the period ended on that date;
- III. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;



- IV. The Director had prepared the annual accounts for the year under review on a 'going concern' basis; and
- V. The Directors had devised proper systems to ensure compliance with the provisions of all the applicable laws and that such systems are adequate and operating effectively.

Corporate Social Responsibility ("CSR")

The provisions of Section 135 of the Act read with Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to the Company and hence, your Company is not required to adopt the CSR Policy or constitute CSR Committee during the year under review.

Particulars of Loans, Guarantee, Or Investments Made Under Section 186 Of The Act

Pursuant to the provisions of Section 186 of the Companies Act, 2013, read with The Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time (including any amendment thereto or re-enactment thereof for the time being in force), the Company has given Loans to *Nyaya Mitra Limited (Subsidiary of SSL)* of Rs. 4,97,38,000 (Four crore ninety seven lakhs and thirty eight thousand) and *Wealth Samadhan Limited (Wholly owned subsidiary of SSL)* Rs. 8,11,000 (Eight lakhs eleven thousand) during the financial year at the rate higher than the bank rate.

Disclosure Under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013

The Company is committed to provide conducive environment in which all individuals are treated with respect and dignity and promote a gender sensitive and safe work environment. Accordingly, the Board of Directors of the Company adopted a "Policy for prevention of Sexual Harassment at workplace" and also constituted an Internal Complaints Committee, in compliance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Your Directors further states that during the year under review, there were no cases filed pursuant to the Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The policy adopted by the Company for the prevention of sexual harassment is available on the Company's Website at <https://sharesamadhan.com/investors>



The Internal Complaint Committee consists of the following members:

Sr.no.	Name of Director	Email id	Designation
1	Ms. Sneha Kaur	Sneha.kaur@sharesamadhan.com	Presiding Officer
2	Ms. Moni Jaiswal	Moni.jaiswal@sharesamadhan.com	IC Member
3	Mr. Prabhjeet Singh	Prabhjeet.singh@sharesamadhan.com	IC Member
4	Mr. Vaibhav Verma	Vaibhav.vermaadvocate@gmail.com	External member
5	Sarika daga	Dagasarika009@gmail.com	NGO member

Number of complaints of Sexual Harassment received in the year: Nil

Number of complaints disposed off during the year: Nil

Number of cases pending for more than ninety days: Nil

The company has also filled the Annual Return with the government authority with in due date.

Details of Significant Material Orders Passed by The Regulators/Courts/Tribunal Impacting the Going Concern Status & Company 'S Operation in Future

During the year under review, your Company has not received any significant/ material orders passed by any of the Regulators/Courts/Tribunals impacting the Going Concern status of the Company and its operations in the future.

Annual Return

The Extract of Annual Return of your Company as on March 31, 2025, in the Form MGT-7 in accordance with Section 92(3) and 134(3)(9) of the Act as amended from time to time and the Companies (Management and Administration) Rules, 2014 available on Company's Website at <https://sharesamadhan.com/investors>

Cost Records

The provisions of Section 148 of the Act regarding the maintenance of Cost records are not applicable to your Company.

Remuneration of Directors, Key Managerial Personnel & Senior Management

The remuneration paid to the Directors, Key Managerial Personnel, and Senior Management is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Act. Particulars of Employees as required under Section 197(12) of the Act and other disclosures as per rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is enclosed herewith as "Annexure A".

**Disclosure Regarding the Issue of Employee Stock Options**

Your Company does not have any Employee Stock Option Scheme/ Plan during the year under review.

Management Discussion and Analysis Report

Pursuant to Regulation 34 (2) (e) read with Para B of Schedule V of the Listing Regulations, the Management Discussion & Analysis Report forms part of this Report and is enclosed herewith as "Annexure C".

Secretarial Auditor and Their Report

The Company had appointed M/s Anuj Gupta and Associates, Practicing Company Secretaries, Membership No. A31025, Delhi as a Secretarial Auditor of the Company, according to the provision of section 204 of the Companies, Act 2013 read with rules for conducting Secretarial Audit of Company for the financial year 2025 -26. The Report of the Secretarial Audit is annexed herewith as "Annexure D".

Independent Auditors and Their Report

M/s. K.S. CHOUDHARY & CO., Chartered Accountants, Delhi (FRN: 508095C) were appointed as the Statutory Auditor of the Company for a term of 5 (Five) consecutive years.

M/s. K.S. Choudhary & Co., Chartered Accountants, Delhi, Statutory Auditor in their report(s) on the Standalone Audited Financial Statements of your Company for the financial year ended March 31, 2026, have not made any qualifications, reservations, adverse remarks or disclaimers and said report forms part of the Annual Report. Further, the notes to the accounts referred to in the Auditor's Report are self-explanatory is annexed herewith in the Board Report.

Internal Auditor and Their Report

The Internal Audit function provides an independent view to the Board of Directors, the Audit Committee and the senior management on the quality and impact of Internal Controls, Internal Control systems and processes. The Company has appointed BMRD & Associates, Chartered Accountants, Delhi as an Internal Auditor of the company according to the provision of section 138 of the Companies, Act 2013 read with rule 13 of Companies (Accounts) Rules, 2014 for conducting Internal Audit of Company for the financial year 2025-26. The Board and Audit Committee periodically reviews the Internal Audit Reports and the adequacy and effectiveness of the internal controls.

Acknowledgement

Your Directors take this opportunity to offer their sincere thanks to the Shareholders, regulatory authorities including Ministry of Corporate Affairs, the Securities and Exchange



Board of India, the Government of India and other Regulatory Authorities, the Depositories, the BSE Limited, Bankers, Financial Institutions and Customers of the Company for their continued support and trust. Your Directors also like to express their sincere appreciation for the commitment, dedication and hard work done by the employees of the Company.

**By the order of the Board of Directors
For SHARE SAMADHAN LIMITED**

Sd/-

Mr. Abhay Kumar Chandalia
Chairman and Managing Director
DIN: 01775323
Place: New Delhi

Sd/-

Mr. Vikash Jain
CEO and Director
DIN: 05124177
Place: New Delhi

**"Annexure A" to Board's Report**

Details in terms of sub-section 12 of Section 197 of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for the financial year ended March 31, 2026:

- 1. The ratio of the remuneration of each Director to the median remuneration of the Employees for the financial year**
 - a. Mr. Abhay Kumar Chandalia – 18.61x
 - b. Mr. Vikash Kumar Jain – 18.61x
 - c. Mr. Shrey Ghosal- 8.17x
 - d. Mrs. Sneha Kaur- 4.68x
- 2. The percentage increase in remuneration of each Director, CFO, CEO, CS in the financial year:**
 - a. Mr. Abhay Kumar Chandalia - Nil
 - b. Mr. Vikash Kumar Jain - Nil
 - c. Mr. Shrey Ghosal - 19.14%
 - d. Ms. Sneha Kaur - Nil
 - e. Mr. Kumar Rishi – 18.75%
 - f. Dinesh Mamgain- Nil
- 3. The percentage increase in the median remuneration of Employees in the financial year:**

There was no change in the median remuneration of the employees of the Company was not increased or decreased in the financial year 2025 -26.
- 4. The number of permanent Employees on the rolls of the Company**

There were 45 permanent employees on the rolls of the Company as on March 31, 2026.

Female Employees: 19
Male Employees: 26
Transgender Employees: Nil
- 5. Average percentile increase already made in the salaries of Employees other than the Managerial Personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration**

Average percentile increase for Managerial Personnel for the financial year refer point 2. of this annexure.

Average percentile increase for employees other than the Managerial Personnel for the financial year refer point 3. of this annexure.



The average increase in the remuneration of employees compared to the increase in remuneration of Managerial Personnel is in line with the market bench mark study.

6. Affirmation that the remuneration is as per the remuneration policy of the Company

Yes, it is confirmed.

Note: Remuneration for financial year 2024 -25 and 2025-26 has been annualized for the purpose of comparison.

**By the order of the Board of Directors
For SHARE SAMADHAN LIMITED**

Sd/-

Mr. Abhay Kumar Chandalia
Chairman and Managing Director
DIN: 01775323
Place: New Delhi

Sd/-

Mr. Vikash Jain
CEO and Director
DIN: 05124177
Place: New Delhi



"Annexure B" to Board's Report

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

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

1. Details of contracts or arrangements or transactions not at arm's length basis -N/A

Particulars	
(a) Name(s) of the related party and nature of relationship	
(b) Nature of contracts/arrangements/transactions	
(c) Duration of the contracts /arrangements/ transactions	
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	
(e) Justification for entering into such contracts or arrangements or transactions	
(f) date(s) of approval by the Board	
(g) Amount paid as advances, if any:	
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188	



2. Details of material contracts or arrangement or transactions at arm's length basis -

Particulars	
(a) Name(s) of the related party and nature of relationship	Wealth Samadhan Private Limited and wholly owned subsidiary Nyaya Mitra Limited and subsidiary
(b) Nature of contracts/arrangements/transactions	Arms Length Transaction
(c) Duration of the contracts /arrangements/ transactions	NIL
(d) Salient terms of the contracts or arrangements or transactions including the value, if any	NIL
(e) Date(s) of approval by the Board, if any:	NIL
(f) Amount paid as advances, if any:	8.11 Lakhs 497.38 Lakhs

**By the order of the Board of Directors
For SHARE SAMADHAN LIMITED**

Sd/-

Mr. Abhay Kumar Chandalia
Chairman and Managing Director
DIN: 01775323
Place: New Delhi

Sd/-

Mr. Vikash Jain
CEO and Director
DIN: 05124177
Place: New Delhi



“Annexure C” to Board’s Report

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Industry Structure and Key Trends

Share Samadhan Limited operates as a specialized financial services provider in India, focusing primarily on the recovery of unclaimed investments, wealth protection, and litigation funding solutions, making it a unique player within its niche.

Industry Structure: Financial services, with a specific focus on asset recovery, unclaimed investments, litigation claims, and wealth protection.

Service Line: Services include recovery of unclaimed investments, handling of shares transferred to the Investor Education and Protection Fund (IEPF), issuance of duplicate share certificates, asset tracing, and financial consulting

Wealth Protection: Through its subsidiaries Wealth Samadhan Pvt Ltd, the company offers digital solution that help clients secure and optimize their investment data and wealth position.

Litigation Funding consulting: Nyaya Mitra Limited a subsidiary of the company, the company provides litigation funding consultancy and advisory services for cases linked with asset disputes property, commercial conflicts, family disputes, arbitration and cross border border recovery.

Market Position: Share Samadhan Limited is the largest public limited company in the unclaimed investment recovery space in India, serving over 50000+ clients with claims exceeding ₹700 crores. The company is headquartered in New Delhi, with a professional workforce spanning CAs, CSs, MBAs, and lawyers etc.

Key Trends:

Market Growth: India’s financial sector is expanding rapidly, leading to increased complexity in asset and investment management. This has caused a significant rise in unclaimed financial assets—a trend that supports the company’s core business.

Third Party Litigation Funding: Share Samadhan is active in emerging areas like TPLF, where the global market is projected to exceed \$57 billion by 2035. India's share is expected to grow, especially as the country develops as an arbitration and claims resolution hub.



Technological Investment: There is a focus on technology enhancements to streamline processes and improve efficiency in asset recovery and client management.

Cautionary Statement

The Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, plans, industry, conditions, and events are "forward-looking" statements within the meaning of the applicable laws or regulations. The statements are based on certain assumptions and expectations of future events. The Company cannot guarantee that these assumptions and expectations are accurate or will be realized. The Company's actual results, performance, or achievements could thus differ materially from those projected in any such forward-looking statements. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements, on the basis of any subsequent developments, information or events. Unless the context otherwise requires reference in this document to "the Company", "Share Samadhan Limited".

**By the order of the Board of Directors
For SHARE SAMADHAN LIMITED**

Sd/-

Mr. Abhay Kumar Chandalia
Chairman and Managing Director
DIN: 01775323
Place: New Delhi

Sd/-

Mr. Vikash Jain
CEO and Director
DIN: 05124177
Place: New Delhi



Form No.MR-3

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026**

(Pursuant to Section 204(1) of the Companies Act 2013, and Regulation 24A of SEBI (LODR) 2015)

To

The Members

SHARE SAMADHAN LIMITED

CIN:L67190DL2011PLC229303

B-35, LOWER GROUND FLOOR SOUTH EXTENSION, PART-2 ,
NEW DELHI- 110049

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by SHARE SAMADHAN LIMITED (hereinafter 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 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 examined the books, papers, minute books, forms and returns filed and other records maintained by 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 thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;



- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
 - b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ;
 - d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
 - f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable as the listed entity has not proposed/issued any Non- Convertible Securities during the Review Period)
 - g) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025
 - h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not Applicable)**
 - i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable as the listed entity has not bought back/propose to buy-back of any its securities during the review period)**
- vi. Other laws specifically applicable to the company are as under and it has been confirmed & declared by the management that the company has duly complied with the said laws:-
 1. The Employees Provident fund and Miscellaneous Provisions Act, 1952 along with labour laws
 2. Employees State Insurance Act, 1948
 3. Maternity Benefit Act, 1961
 4. Payment Gratuity Act, 1972

I have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

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



I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes (appointment or otherwise) in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Video conferencing facilities and/or other audio-visual means were provide, wherever required, to enable Directors attending from different locations to participate in the meeting

All decisions at Board Meetings and Committee Meetings are carried out unanimously/majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

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.

I further report that during the audit period following specific events occurred which having a major bearing on the Company's affair in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. Issue of 30,00,000 (Thirty Lakhs) warrants on 1st October, 2025

**For & on behalf of
M/s. Anuj Gupta & Associates
Company Secretaries**

Sd/-

**Date: 27/08/2026
Place: New Delhi
UDIN: A031025H001312151**

**Anuj Gupta
M. No - A31025
C.P. No. 13025
Peer Review No. 1126/2021**

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



Annexure- A

To

The Members

SHARE SAMADHAN LIMITED

CIN:L67190DL2011PLC229303

B-35, LOWER GROUND FLOOR SOUTH EXTENSION, PART-2 ,
NEW DELHI- 110049

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
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 the random 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 management. My examination was limited to the verification of procedures on random test basis.



6. The secretarial audit report is neither as 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 & on behalf of
M/s. Anuj Gupta & Associates
Company Secretaries

Date: 27/08/2026
Place: New Delhi
UDIN: A031025H001312151

Sd/-
Anuj Gupta
M. No - A31025
C.P. No. 13025
Peer Review No.1126/2021



Share Samadhan™
सारे समाधान
 RECOVERY OF INVESTMENT & DEBTOR

Standalone Financial Statements

SHARE SAMADHAN LIMITED CIN : L67190DL2011PLC229303 Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049 Standalone Balance Sheet as on 31st March 2026			
(₹ in Thousands)			
Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2	122,701.03	122,701.03
(b) Reserves and Surplus	3	220,092.00	213,079.78
(C) Money Received Against Share Warrants		58,500.00	-
(2) Non-current liabilities			
(a) Long-term Borrowings	4	2,677.94	3,200.00
(b) Long-term Provisions	5	1,465.43	3,031.45
(c) Deferred Tax Liability (net)	6	-	-
(3) Current liabilities			
(a) Short-term Borrowings	7	-	4.78
(b) Trade Payables	8	-	-
i) Total outstanding dues of micro enterprises and small enterprises		-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		595.82	330.58
(c) Other Current Liabilities	9	3,336.82	1,619.91
(d) Short-Term Provisions	10	218.10	172.57
Total		409,587.15	344,140.10
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11 (i)	27,885.90	29,025.10
(ii) Intangible Assets	11 (ii)	2,914.82	4,265.79
(iii) Advance Against Property		-	-
(iv) Capital Work in progress	12	53,378.29	24,000.00
(b) Non-Current investments	13	11,332.38	11,332.38
(c) Deferred Tax Assets (net)	14	975.37	549.55
(2) Current Assets			
(a) Inventories	15	63.94	48.80
(b) Trade Receivables	16	54,093.14	31,895.52
(c) Cash and Cash Equivalents	17	108,416.17	163,545.79
(d) Short-Term Loans and Advances	18	140,659.14	70,439.65
(e) Other Current Assets	19	9,867.99	9,037.52
Total		409,587.15	344,140.10
Statement of Significant accounting policies			
The accompanying notes are an integral part of the Financial Statements			
As per our Report of even date attached			
For K.S Choudhary & Co. Chartered Accountants Firm Registration No. 508095C CA Harish Kumar Choudhary Partner M.No. - 093027 Place : Delhi Date: 14.05.2026 UDIN : 26093027 G0BGFZ2832		For & on behalf of the Board of Directors Share Samadhan Limited Abhay Kumar Chandalia Director DIN: 01775323 Place : Delhi Date: 14.05.2026 Vikash Kumar Jain Director DIN: 05124177 Place : Delhi Date: 14.05.2026 Shrey Ghosal Director DIN: 09523676 Place : Delhi Date: 14.05.2026 Pragy Bhansali Company Secretary M.No.: A79504 Place : Delhi Date: 14.05.2026 Binest Mamgain CFO PAN: ALRPC7392P Place : Delhi Date: 14.05.2026	



Share Samadhan™
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SHARE SAMADHAN LIMITED CIN : L67190DL2011PLC229303 Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049 Standalone Statement of Profit and Loss for the year ended 31st March 2026 (₹ in Thousands)			
Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
INCOME			
I Revenue From Operations	20	62,081.87	88,714.69
II Other Income	21	18,581.24	7,218.54
III Total Income (I + II)		80,663.10	95,933.23
IV EXPENSES			
Cost of Shares purchase	22	-	-
Changes In Inventories of Stock-In-Trade	23	(15.13)	785.75
Employee Benefits Expenses	24	40,173.34	26,944.23
Finance Cost	25	333.58	221.21
Depreciation and Amortization Expense	26	3,533.10	1,947.52
Other Expenses	27	27,193.50	36,130.48
Total Expenses		71,218.39	66,029.19
V Profit before exceptional and extraordinary items and tax (III - IV)		9,444.72	29,904.04
VI Exceptional items		-	-
VII Profit before extraordinary items and tax (V - VI)		9,444.72	29,904.04
VIII Extraordinary items		-	-
IX Profit before tax (VII-VIII)		9,444.72	29,904.04
X Tax expense:			
(1) Current tax		2,377.24	7,568.34
(2) Deferred tax		(425.82)	(787.52)
(3) Income Tax Paid for Prior Years		481.08	272.53
Total Tax Expense		2,432.50	7,053.36
XI Profit / (Loss) from the period (IX - X)		7,012.22	22,850.68
XII Earning per equity share:	28		
Face value per equity shares ₹10/- fully paid up.			
(1) Basic		0.57	2.12
(2) Diluted		0.46	2.12
Statement of Significant accounting policies			
The accompanying notes are an integral part of the Financial Statements			
As per our Report of even date attached			
For K.S Choudhary & Co.			
Chartered Accountants			
Firm Registration No. 508095C			
CA Harish Kumar Choudhary Partner M.No. - 093027 Place : Delhi Date: 14.05.2026 UDIN : 26093027G0DGFZ2832			
For & on behalf of the Board of Directors Share Samadhan Limited Abhay Kumar Chandalia Director DIN: 01775323 Place : Delhi Date: 14.05.2026 Shrey Ghosal Director DIN: 09523676 Place : Delhi Date: 14.05.2026 Dinesh Mangain CFO PAN: ALRPC7392P Place : Delhi Date: 14.05.2026			
Vikash Kumar Jain Director DIN: 05124177 Place : Delhi Date: 14.05.2026 Pragya Bhansali Company Secretary M.No.: A79504 Place : Delhi Date: 14.05.2026			



Share Samadhan™
सारे समाधान
 RECOVERY OF INVESTMENT & DEBTOR

SHARE SAMADHAN LIMITED CIN : L67190DL2011PLC229303 Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049 STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026		
	(₹ in Thousands)	
Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	9,444.72	29,904.04
Adjustments for:		
Depreciation and amortisation expense	3,533.10	1,947.52
(Profit) / Loss on sale of fixed assets	-	-
Provision for Gratuity	(1,566.03)	(369.57)
Interest and other income on investments	(16,980.24)	(7,188.40)
Interest expenses	333.58	163.18
Provision for Income tax	-	-
Appropriation of profits	-	-
Operating profit / (loss) before working capital changes	(5,234.87)	24,456.77
Changes in working capital:		
Increase / (Decrease) in trade payable	265.24	143.01
Increase / (Decrease) in short term borrowing	(4.78)	(6,433.39)
Increase / (Decrease) in provisions	45.54	(3,410.50)
Increase / (Decrease) in deferred tax liabilities	1,716.90	(50,442.02)
(Increase) / (Decrease) in other current liabilities	(70,219.49)	(42,968.09)
(Increase) / Decrease in short term loan and advances	(22,197.62)	(9,299.47)
(Increase) / Decrease in trade receivables	(15.14)	785.75
(Increase) / Decrease in inventories	(830.47)	(8,054.68)
(Increase) / Decrease in Other Current Assets	-	-
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(96,474.68)	(95,222.62)
Less: Taxes paid	(2,858.32)	(7,840.87)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(99,333.00)	(103,063.49)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible / intangible assets	(1,042.93)	(24,662.24)
Sale of tangible / intangible assets	-	-
Increase / (Decrease) in non current investments	-	(10,300.00)
(Profit)/Loss on redemption of investments	-	-
Investment in fixed deposits	-	-
Dividend/ bank interest received	16,980.24	7,188.40
Advance for it	(29,378.29)	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(13,440.98)	(27,773.84)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest expenses	(333.58)	(163.18)
Dividend paid	-	-
Bank Interest Received	-	-
Interest expense	-	-
Proceeds/(Repayment) of long - term borrowings	(522.06)	3,200.00
Proceeds from issue of shares	58,500.00	204,341.58
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	57,644.36	207,378.40
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(55,129.62)	76,541.07
Cash and Cash equivalents at beginning period (Refer Note 14)	163,545.79	87,004.32
Cash and Cash equivalents at end of period (Refer Note 14)	108,416.17	163,545.79
D. Cash and Cash equivalents comprise of		
Cash on hand	1,189.63	922.35
Balances with banks		
In current accounts	5,226.55	17,836.69
In deposit accounts	102,000.00	144,786.75
Total	108,416.17	163,545.79
For K.S Choudhary & Co. Chartered Accountants Firm Registration No. 508095C	For & on behalf of the Board of Directors Share Samadhan Limited Abhay Kumar Chandalia Director DIN: 01775323 Place : Delhi Date: 14.05.2026 Vikash Kumar Jain Director DIN: 05124177 Place : Delhi Date: 14.05.2026 Shrey Ghosal Director DIN: 09523676 Place : Delhi Date: 14.05.2026 Pragya Bhansali Company Secretary M.No.: A79504 Place : Delhi Date: 14.05.2026 Dinesh Mangain CFO PAN: ALRPC7392P Place : Delhi Date: 14.05.2026	
CA Harish Kumar Choudhary Partner M.No. - 093027 Place : Delhi Date: 14.05.2026 DIN : 26093027GODGFZ2-832	 	



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SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Standalone Financial Statements

Note 2: Share Capital

('₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised		
(2,00,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2026)	200,000.00	200,000.00
(2,00,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2025)		
Issued, Subscribed and Fully Paid up		
(1,22,70,103 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2026)	122,701.03	122,701.03
(1,22,70,103 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2025)		
Total	122,701.03	122,701.03

(C) Money Received Against Share Warrants	
(Money Received Against Share Warrants-Company has allotted 30,00,000 Share Warrants at an issue price of ₹78 per warrant, aggregating to ₹23,40,00,000, received 25% of the issue price upfront)	58,500,000.00
Total	58,500,000.00

Note 2.1: Reconciliation of number of equity shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount (₹ in thousands)	No. of shares	Amount (₹ in thousands)
Equity shares at the beginning of the year	12,270,103	122,701.03	9,018,903	90,189.03
Add: Shares issued during the year			3,251,200	32,512.00
Add: - Bonus Share Issued				
Less: Shares bought back during the year				
Equity shares at the end of the year	12,270,103	122,701	12,270,103	122,701.03

Note 2.2: Terms/Right attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion of the number of equity shares held by the shareholders.

Note 2.3: Details of shareholders holding more than 5% shares in the Company

Shareholders Name	As at March 31, 2026		As at March 31, 2025		Change in % of holding
	No. of shares held	% Holding	No. of shares held	% Holding	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	28.89%	0%
2. Vikash kumar Jain	3,432,750	27.98%	3,432,750	27.98%	0%

Note 2.4: Details of shares held by promoters

Promoters Name	As at March 31, 2026		As at March 31, 2025		Change in % of holding
	No. of Shares held	% of Total shares	No. of Shares held	% of Total shares	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	28.89%	0%
2. Vikash Jain	3,432,750	27.98%	3,432,750	27.98%	0%
Total	6,977,500	56.87%	6,977,500	56.87%	0.00%





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SHARE SAMADHAN LIMITED

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Notes to Standalone Financial Statements

Note 3: Reserves and Surplus

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Share Premium Account		
At the beginning of the year	171,829.58	-
Less:- Bonus Share Issued	-	-
Add:- Security Premium Received	-	208,076.40
Less :- IPO Expenses	-	36,246.82
Closing Balance at the end of the year	171,829.58	171,829.58
Surplus i.e., Balance in Statement of Profit & Loss Account		
At the beginning of the year	41,250.20	18,399.52
Add: Net Profit for the year	7,012.22	22,850.68
Less:- Bonus Share Issued	-	-
Net Profit available for appropriation	48,262.43	41,250.20
Closing Balance at the end of the year	48,262.43	41,250.20
Total	220,092.00	213,079.78

Note 4 : Long-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
(i) Term Loan from Banks	2,677.94	3,200.00
Vehicle Loan from ICICI Bank		
Secured by hypothecation of said vehicle financed is repayable under 60 Monthly Installments @ 9.75%		
Total	2,677.94	3,200.00

Note 5 : Long Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefits.	1,465.43	3,031.45
Total	1465.43	3031.45

Note 6 : Deferred Tax Liability (net)

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liability	-	-
Add: Deferred Tax During the year	-	-
Total	-	-





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Notes to Standalone Financial Statements

Note 7: Short-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured Bank OD A/c	-	4.78
Total	-	4.78

Note 8: Trade Payables

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	595.82	330.58
TOTAL	595.82	330.58

Note 9 : Other Current Liabilities

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Due to Government Authorities		
GST Liability	2,410.19	913.53
TDS Payable	388.63	471.39
Auditor's Remuneration Payable	350.00	235.00
Directors's Remuneration Payable	188.00	-
Total	3,336.82	1,619.91

Note 10 : Short Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefits	153.63	166.23
Salary Payable	-	-
Contribution to Provident Fund Payable	64.48	6.34
Provision for tax	-	-
Total	218.10	172.57





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Notes to Standalone Financial Statements

Note 13 : Non - Current Investment

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Investment in Unquoted Shares		
Shares - Nyaya Mitra Limited (5080 Equity share at Rs. 10 face value as at 31st March 2026) (5080 Equity share at Rs. 10 face value as at 31st March 2025)	837.30	837.30
Shares -Wealth Samadhan Pvt Ltd (Wholly owned Subsidiary) (10,000 Equity share at Rs. 10 face value as at 31st March 2026) (10,000 Equity share at Rs. 10 face value as at 31st March 2025)	100.00	100.00
Compulsorily Convertible Debentures (10300 Compulsorily Convertible Debenutre at Face Value Rs. 1000/- of ERDAC SOULTIONS PRIVATE LIMITED)	10300.00	10300.00
Investment in Gold	95.08	95.08
Total	11,332.38	11,332.38

Note 14 : Deferred Tax Assets (net)

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Assets	975.37	(237.97)
Add: Deferred Tax During the year	-	787.52
Total	975.37	549.55

Note 15 : Inventories

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Stock In Trade	63.94	48.80
Total	63.94	48.80

Note 16 : Trade receivables

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Undisputed Trade receivables -considered good	54,093.14	31,895.52
(ii)Undisputed Trade Receivables Considered doubtful	-	-
(iii)Disputed Trade Receivables Considered good	-	-
(iv)Disputed Trade Receivables Considered doubtful	-	-
Total	54,093.14	31,895.52





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SHARE SAMADHAN LIMITED

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Notes to Standalone Financial Statements

Trade Receivables ageing schedule as at March 31, 2026

- (₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables Considered good	22,059.78	16,549.31	14,390.69	396.55	696.82	54,093.14
(ii) Undisputed Trade Receivables Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables Considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables Considered doubtful	-	-	-	-	-	-
Total	22,059.78	16,549.31	14,390.69	396.55	696.82	54,093.14

Trade Receivables ageing schedule as at March 31, 2025

- (₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables Considered good	19,896.84	10,818.79	760.84	97.26	321.78	31,895.52
(ii) Undisputed Trade Receivables Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables Considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables Considered doubtful	-	-	-	-	-	-
Total	19,896.84	10,818.79	760.84	97.26	321.78	31,895.52

Note 17 : Cash and Cash Equivalents

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Balances with Bank	5,226.55	17,836.69
(ii) Cash on Hand	1,189.63	922.35
(iii) Fixed Deposit with Bank	102,000.00	144,786.75
(iv) Bank OD A/c	-	-
Total	108,416.17	163,545.79

Note 18 : Short-terms loans and advances

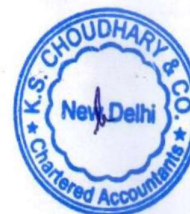
(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Unsecured, considered good		
Advances Receivable in Cash and Kind	139,803.27	70,326.06
Advance to Vendor	705.37	63.10
Security Deposit	150.50	50.50
Total	140,659.14	70,439.65

Note 19 : Other Current Assets

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Balance with Government Authorities	6,532.08	3,102.55
(ii) Prepaid Expense	840.83	945.92
(iii) Accrued Interest	2,495.09	4,989.05
Total	9,867.99	9,037.52





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Notes to Standalone Financial Statements

Note 20 : Revenue from operations

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Professional Service Charges (refer note 20.1)	62081.87	88,084.70
Sale of Shares		629.99
Total	62,081.87	88,714.69

Note 20.1: Professional Service Charges

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Professional Fees - Investment Recovery	60,081.87	32,207.94
Professional Fees - Consultation	2,000.00	55,876.76
Total	62081.87	88,084.70

Note 21 : Other income

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Received	16,980.24	7,188.40
Miscellaneous Income	1,600.99	30.14
Total	18,581.24	7,218.54

Note 22 : Cost of shares purchase

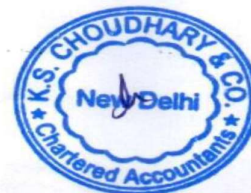
(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cost of shares purchase	-	-
Total	-	-

Note 23 : Changes in inventories of Stock-in-Trade

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Stock	48.80	834.55
Less: Closing Stock	63.94	48.80
Decrease / (Increase) in Stock	(15.14)	785.75





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Notes to Standalone Financial Statements

Note 24 : Employee Benefit Expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Director Remuneration	13,615.00	7,896.00
Salaries and Wages	21,698.35	16,769.60
Incentive to Employee	2,978.07	2,015.17
Provident Fund Employer contribution	347.64	100.58
Staff Welfare Expenses	1,534.27	162.88
Total	40,173.34	26,944.23

Note 25 : Finance Cost

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Expense	318.27	163.18
Bank Charges	15.31	58.03
Total	333.58	221.21

Note 26 : Depreciation and Amortization Expense

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation & Amortization expense	3,533.10	1,947.52
Total	3,533.10	1,947.52

Note 27 : Other expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Auditors' Remuneration (Refer Note 27.1)	1,026.00	200.00
Marketing Expense (Refer Note 27.2)	5,139.79	8,136.54
Legal & Professional Fees	9,592.11	17,853.35
Documentation Charges	-	1,388.97
Miscellaneous Expenses (Refer Note 27.3)	7,000.17	5,468.04
Office & General Expenses (Refer Note 27.4)	4,435.44	3,083.58
Total	27,193.50	36,130.48





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Notes to Standalone Financial Statements

Note 27.1: Auditors' remuneration

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Audit Fees	1,026.00	200.00
Total	1,026.00	200.00

Note 27.2: Marketing Expense

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Advertisement & Publicity	1,701.41	3,109.56
Business Promotion Expenses	575.77	2,256.12
Commission Expense	2,247.86	2,336.19
Membership Fees	614.76	434.67
Total	5,139.79	8,136.54

Note 27.3 : Miscellaneous expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Books & Periodicals	-	25.51
Courier and Speed Post Expenses	284.13	247.53
Travelling & Conveyance Expenses	1,006.40	1,181.12
Subscription Expenses	203.87	279.18
Other Expense	3,281.50	1,201.58
Late Fee on GST	6.96	-
Other Charges	2,022.94	1,635.78
Preliminary Expense Written Off	-	-
Donation	194.36	897.36
Total	7,000.17	5,468.04





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Notes to Standalone Financial Statements

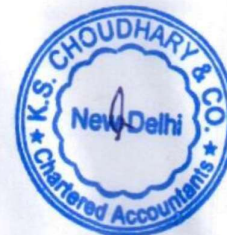
Note 27.4 : Office & General Expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Computer & Software Expense	636.06	529.83
Electricity Expense	394.74	433.01
Insurance Expense	379.64	593.45
Printing & Stationeries	202.90	300.16
Repaire & Maintenance -Building	800.97	224.21
Telephone Expense	607.77	429.35
Vehicle Insurance	12.44	42.39
Repair & Maintenance- Vehicle	123.58	277.58
Vehicle Running Expense	418.11	253.59
Rent, Rates & Taxes	859.23	-
Total	4,435.44	3,083.58

Note 28 : Earning per share

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Net profit after tax as per Statement of Profit & Loss (₹ in thousands)	7,012,222	22,850,680
Weighted average number of equity shares for Basic & Diluted EPS (units in thousands)	12,270,103	10,769,549
Basic & Diluted EPS (Equity Shares of ₹10/-each)	0.57	2.12





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 Notes to Standalone Financial Statements

Note :11(i) Property Plant and Equipment

Particulars	GROSS BLOCK		DEPRECIATION		NET BLOCK SLM	
	As at 01.04.2025	As at 31.03.2026	As at 01.04.2025	Total as at 31.03.2026	As at SLM 31.03.2026	As at 31.03.2025
Owned Assets						
Computer & Printers	2,084.10	584.16	1,166.89	471.68	1,029.69	917.21
Office Equipment	2,511.51	279.83	1,400.18	478.34	912.82	1,111.33
Motor Car	5,887.78	-	1,778.61	703.19	3,405.98	4,109.17
Scooter Bike	354.83	-	100.58	36.26	217.99	254.25
Building	23,915.10	-	1,505.41	377.86	22,031.83	22,409.69
Office Furniture	1,010.23	179.00	786.78	114.84	287.61	223.45
Total(i)	35,763.55	1,042.98	6,738.45	2,182.17	27,885.90	29,025.10

11(ii) Intangible Assets

Description	GROSS BLOCK		DEPRECIATION		NET BLOCK	
	Total As on 01.04.2025	Additions During The Year	Deductions During The Year	Total as at 31.03.2026	As at SLM 31.03.2026	As at 31.03.2025
SOFTWARE	39.22	-	3.46	12.42	23.35	35.77
Other Intangible Assets	5,000.00	-	769.98	1,338.55	2,891.47	4,230.02
Total(ii)	5,039.22	-	773.43	1,350.97	2,914.82	4,265.79
Total (i)+(ii)	40,802.77	1,042.98	7,511.89	3,533.14	30,800.72	33,290.89

Note :12 Capital Work in progress

Description	GROSS BLOCK		
	1 year to 3 year	More than 3 Year	Upto 1 Year
SOFTWARE	53,378.29	-	-
Total	53,378.29	-	53,378.29

* Company is investing in software technology development with completion expected September 2026. Development costs will be capitalized as intangible assets and amortized upon commercial use. This investment will enhance operational capabilities and create valuable technological assets





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Note No 1.

NOTES FORMING PART OF FINANCIAL STATEMENTS

A. CORPORATE INFORMATION

Share Samadhan Limited (the "Company") is a public company domiciled in India, with its registered office at B-35, Lower Ground Floor South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India.

Share Samadhan Limited was incorporated on 26th December 2011 under the provision of Companies Act 1956, and deemed to be incorporated under the provisions of Companies Act 2013.

The financial statements of the Company for the period ended March 31, 2026 are approved and authorized for issue in accordance with a resolution of Board of Directors.

B. SIGNIFICANT ACCOUNTING POLICIES

This note provides a list of significant accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

1) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

a. Functional and presentation currency

These financial statements are presented in Indian Rupees, which is the company's functional currency. All amounts have been rounded to nearest Thousand, unless otherwise stated.

b. Basis of Measurement

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - noncurrent classification of assets and liabilities.

2) APPLICABILITY OF ACCOUNTING STANDARDS

The company is a Medium Sized Company as per "SMC" as defined in the General Instructions of the Companies (Accounting Standards) Rules, 2006 notified by the Central Government under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Medium Sized company. Further, the company by virtue of being a SMC, requires to comply with the recognition and measurement principles prescribed by all accounting standards, but is given a relaxation in respect of certain disclosure related standards and certain disclosure requirements prescribed by other accounting standards.

3) USE OF ESTIMATES

The preparation of financial statements requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions





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are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

4) PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS

(a) Property, Plant & Equipment

Property, Plant and Equipment are stated at cost net of recoverable taxes based on intended outward supplies and furtherance of business, trade discounts and rebates less accumulated depreciation and impairment loss, if any.

The cost comprises its purchase price, borrowing cost and any other cost directly attributable in bringing the asset to its working condition for its intended use, net charges on foreign exchange, contracts and adjustments arising from exchange rate variations attributable the assets.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Subsequent expenditures to an item of asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

(b) Intangible assets

Identifiable intangible assets are recognized when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured.

Intangible assets are amortised over their respective estimated useful lives on a straight-line basis, from the date that they are available for use. Intangible assets are stated at cost less accumulated amortisation and impairment.

(c) Depreciation / Amortisation

Depreciation/Amortisation on Property, Plant and Equipment is provided based on Straight Line Method considering the useful life of asset and residual value as prescribed in Schedule II to the Companies Act, 2013

In respect of additions or extensions forming an integral part of existing asset depreciation is provided as aforesaid over the residual life of the respective Property, Plant and Equipment.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition / sale.

(d) Impairment of Assets

The carrying amounts of assets are reviewed to see if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in the prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

5) INVESTMENT





Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried at lower of cost and fair value determined on an individual investment basis.

Non-current investments are carried at cost, less provision for diminution in value other than temporary. On disposal of investments, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

6) INVENTORIES

Inventories consist of shares and securities.

Inventories are valued at lower of cost or Net Realisable Value i.e. Market value.

7) REVENUE RECOGNITION

Revenue from operations includes sale of shares, services adjusted for discounts net of taxes.

Revenue is recognised to the extent that it is probable that economic benefit will flow to the company and the revenue can be reliably measured.

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, if it can be reliably measured and it is reasonable to expect ultimate collection.

Dividend from investments is recognized when the right to receive the payment is established and when no Significant uncertainty as to measurability or collectability exists.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no Significant uncertainty as to measurability or collectability exists.

Company has given advances to vendors for litigation and consultancy work which is kept as advance to supplier. The same shall be expensed at the time of final outcome of the case.

8) EMPLOYEE BENEFITS

Liability in respect of employee benefits is provided for and is charged to profit and loss account as follows:

- (i) **Short-term employee benefits:** - All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, ex-gratia and compensated absences such as paid annual leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is charged to the Statement of profit and loss in the period in which such services are rendered.
- (ii) **Defined contribution plan** A defined contribution plan is a post-employment benefit plan under which the company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund. The Company's contributions to Employees Provident Fund are charged to statement of profit and loss





every year. Provision for gratuity is provided based on Actuarial Valuation made covering at the year ended 31 March 2026, Short Term Employee Benefits like leave benefit, if any, are paid along with salary and wages on a month-to-month basis, bonus to employees is charged to profit and loss account on the basis of actual payment on year-to-year basis.

9) BORROWING COST

Borrowing costs that are attributable to the acquisition and construction of the asset which takes substantial period of time to get ready for its intended use are capitalized as part of cost of such asset.

All other borrowing costs are charged to Statement of Profit and Loss in the period in which they are incurred or related.

10) ACCOUNTING FOR TAXES

Tax expense comprises current and deferred taxes.

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised if there is virtual certainty that there will be sufficient future taxable income available to realise such losses. Other deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realize such assets.

Deferred tax assets and liabilities are measured based on the tax rates that are expected to apply in the period when asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

11) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognised when the company has present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation, in respect of the estimate made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent asset is neither recognised nor disclosed in the financial statement.





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12) IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired.

An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

After impairment, depreciation is provided on the revised carrying amount of the asset over useful life.

C. NOTES TO ACCOUNTS

1. In the opinion of the Board, the current assets, loans and advances are approximately of the value stated, if realised, in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.
2. BALANCES IN RESPECT OF LOANS, ADVANCES AND DEPOSITS MADE
Debit balances, if any in respect of loans, advances and deposits made, are subject to confirmation. Their balances are reflected in the accounts as appearing in the general ledger and unfavourable adjustments, if any, not currently ascertainable will be considered in the subsequent financial years.
3. CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE
There are no contingencies or events occurred between the Balance Sheet date and reporting date.
4. Company has raised fund through bookbuilding process in Initial Public Offer. The shares got listed on BSE SME on 16th September 2024. Total Rs 2,406.48 Lakhs are raised through Initial Public Offer. Total 32,52,000 shares are issued in Initial Public Offer which is entirely fresh issue. Thereby the total number of Equity Share post listing reporting date stands at 1,22,70,103 shares. During the financial year 2025-26, company has issued 30,00,000 Convertible Share Warrants @ Rs. 78 to be converted into one equity share against each warrant within the period of 18 months from the date of allotment i.e., 01st October, 2025.

5. RELATED PARTY TRANSACTIONS

a) List of Related Parties

NAME OF RELATED PARTY	RELATIONSHIP
Abhay Kumar Chandalia	Director
Vikash Kumar Jain	Director
Shrey Ghosal	Director
Wealth Samadhan Private Ltd	Subsidiary Company
Nyaya Mitra Ltd	Subsidiary Company
Dinesh Mamgain	Chief Financial Officer
Kumar Rishi	Chief Financial Officer
Sneha Kaur	Director





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Pragya Bhansali

Company Secretary

b) Transaction during the period with Related Parties

(Rs in '000)

Name of Related Party	Relationship	For The Period Ended 31st March 2026	For The Period Ended 31st March 2025
Director Remuneration			
Abhay Kumar Chandalia	Director	5,500.00	3,000.00
Vikash Kumar Jain	Director	5,500.00	3,000.00
Shrey Ghosal	Director	2,415.00	1,816.00
2 Salaried Paid			
Kumar Rishi	Chief Financial Officer	614.33	720.00
Dinesh Chandra	Chief Financial Officer	150.24	-
Pragya Bhansali	Company Secretary	145.16	-
Receipt of Unsecured Loan			
Abhay Kumar Chandalia	Director	-	-
Vikash Kumar Jain	Director	-	-
Shrey Ghosal	Director	-	-
Repayment of Unsecured Loan			
Abhay Kumar Chandalia	Director	-	-
Vikash Kumar Jain	Director	-	-
Shrey Ghosal	Director	-	-
Loan Given			
Wealth Samadhan Private Ltd	Subsidiary Company	2,389.52	778.22
Nyaya Mitra Ltd	Subsidiary Company	98,888.79	327.37
Loan Repayment Received			
Wealth Samadhan Private Ltd	Subsidiary Company	2,538.52	-
Nyaya Mitra Ltd	Subsidiary Company	44,204.12	-





C) Period End Balances with Related Parties

(Rs in '000)

Name of the Related Party	Relationship	For the Period Ended 31 st March 2026	For the Period Ended 31 st March 2025
Abhay Kumar Chandalia	Director	-	-
Vikash Kumar Jain	Director	-	-
Shrey Ghosal	Director	188.00	-
Wealth Samadhan Private Ltd	Subsidiary Company	6,652.37	6,801.38
Nyaya Mitra Ltd	Subsidiary Company	97,421.52	42,736.85

D) IMPAIRMENT OF ASSETS

No provision for Impairment loss in terms of Accounting Standard - 28 has been made as the management is of the opinion that considering the future use of the said assets, the fair value of the respective assets will be higher than the value for which they are carried.

E) Managerial Remuneration

Particulars	Financial Year 2025-26	Financial Year 2024-25
Director's Remuneration	13,415.00	7,896.00
Total	13,415.00	7,896.00

F) Employee Benefits

The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits as per an actuarial valuation carried out by an independent actuary in financials. The disclosures as envisaged under the standard are as under: -

Particulars	Financial Year 2025-26	Financial Year 2024-25
1) The Amount Recognized in the Balance Sheet are as follows:		
Present value of the obligation at the end of the period	90,580	31,93,279
Fair Value of the plan assets at the end of the period	-	-
Net Liability/(asset) recognized in the Balance Sheet and related analysis	90,580	31,93,279
Funded Status- Surplus/ (Deficit)	(90,580)	(31,93,279)
2) Total Liability		
Current Liability (Short Term) *	90,580	1,61,827
Non-Current Liability (Long Term)	14,65,427	30,31,452
Total Liability	15,56,007	31,93,279
3) The amount recognised in the Profit and Loss A/c are as follow: -		
Current Service Cost	30,42,95	5,82,827
Interest cost	2,23,530	2,60,414
Net Actuarial (gain)/ loss recognized in the period	(21,06,458)	(12,41,877)
Expenses to be recognized in the	(15,78,633)	(3,98,636)





statement of profit and loss accounts		
4) Changes in the present value of defined obligation		
Defined Benefit obligation at the beginning of the period	31,93,279	35,91,915
Interest cost	2,23,530	2,60,414
Current Service Cost	30,42,95	5,82,827
Benefits paid (if any)		
Actuarial (gain)/ loss	(21,06,458)	(12,41,877)
Defined Benefit obligation at the end of the period	15,56,007	31,93,279

Benefits Valued:

Normal Retirement Age	60 Years	60 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20,00,000.00	20,00,000.00
Discount rate	7.00 % per annum	7.00 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return	0	0
Attrition / Withdrawal Rate (per Annum)	20.00 % p.a. (18 to 30 Years)	20.00 % p.a. (18 to 30 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (30 to 44 Years)	5.00 % p.a. (30 to 44 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (44 to 60 Years)	5.00 % p.a. (44 to 60 Years)





I) Financial Ratio

Particulars	Units	Financial Year 2025-26	Financial Year 2024-25	Reason for Variation
Current Ratio	Times	75.43	129.22	Due to Increased in Current Liability
Debt-Equity Ratio	Times	0.01	0.02	Due to repayment of borrowings and increase in equity through share issue
Debt – Service Ratio	Times	15.56	10.02	Due to reduction in finance cost and borrowings
Return on Equity ratio	%	1.75	0.10	Due to actuarial gain and improvement in net profitability
Inventory turnover ratio	Times	NA	NA	
Trade Receivables turnover ratio	Times	1.44	3.26	Due to increase in trade receivables during the year
Trade Payables turnover ratio	Times	NA	NA	
Net capital turnover ratio	Times	0.20	0.33	Due to improvement in working capital position
Net Profit Ratio	%	0.11	0.26	Due to reduction in employee benefit expense
Return on Capital Employed	%	0.02	0.09	Due to improvement in operating profitability and lower liabilities
Return on Investment	%	NA	NA	

J) WORKING CAPITAL/BORROWING

The Company has obtained secured borrowings from banks or financial institutions.

K) As per the information available with the Company and certified by them, total outstanding due to Small Enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 as below: -

Particulars	Financial Year 2025-26	Financial Year 2024-25
Total outstanding dues of micro enterprises and small enterprises	-	-
Total	-	-



**L) Rounding Off**

All amounts disclosed in the financial statements and notes have been rounded off to nearest thousands, wherever applicable. Transactions and balances with values below the rounding off norm adopted by the Company have been reflected as "0." in the relevant notes to these financial statements.

M) Other Statutory Information

- i. The Company does not have any Benami property or any proceeding is pending against the Company for holding any Benami property.
- ii. The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- iii. The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- iv. The Company is not classified as wilful defaulter.
- v. The Company doesn't have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as search or survey.

N) The company has not produced confirmation for balances under the head debtors & creditors.





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Consolidated Financial Statement

SHARE SAMADHAN LIMITED CIN : L67190DL2011PLC229303 Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049 Consolidated Balance Sheet as on 31st March 2026			
(₹ in Thousands)			
Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2	122,701.03	122,701.03
(b) Reserves and Surplus	3	231,737.71	225,981.81
(c) Minority Interest		12,744.02	14,030.25
(d) Money Received Against Share Warrants	2	58,500.00	
(2) Non-current liabilities			
(a) Long-term Borrowings	4	2,722.60	3,200.00
(b) Long-term Provisions	5	1,465.43	3,031.45
(c) Deferred Tax Liability (net)	6	-	-
(3) Current liabilities			
(a) Short-term Borrowings	7	0.00	2,276.14
(b) Trade Payables			
i) Total outstanding dues of micro enterprises and small enterprises	8		
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,413.53	330.58
(c) Other Current Liabilities	9	5,263.50	29,593.23
(d) Short-Term Provisions	10	218.10	206.48
Total		436,765.92	401,350.97
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11(a)	28,149.13	29,363.38
(ii) Intangible Assets	11(b)	8638.77	9989.74
(iii) Advance Against Property			
(iv) Capital Work In progress	11(c)	53,378.29	24,000.00
(b) Non-Current investments	12	10,395.08	10,395.08
(c) Deferred Tax Assets (net)	13	1,898.61	549.55
(2) Current Assets			
(a) Inventories	14	63.94	48.80
(b) Trade Receivables	15	70,093.14	86,445.52
(c) Cash and Cash Equivalents	16	114,884.58	191,194.35
(d) Short-Term Loans and Advances	17	128,295.61	39,385.75
(e) Other Current Assets	18	20,968.78	9,978.81
Total		436,765.92	401,350.97
Statement of Significant accounting policies The accompanying notes are an integral part of the Financial Statements As per our Report of even date attached			
For K.S Choudhary & Co. Chartered Accountants Firm Registration No. 508695C CA Harish Kumar Choudhary Partner M.No. - 095027 Place : Delhi Date: 14.05.2026 UDIN : 26093027HLJUCX9185		For on behalf of Board of Directors Share Samadhan Limited Abhay Kumar Chandalia Director DIN: 01775323 Place : Delhi Date: 14.05.2026 Vikash Kumar Jain Director DIN: 05124177 Place : Delhi Date: 14.05.2026 Shrey Ghosal Director DIN: 09523676 Place : Delhi Date: 14.05.2026 Pragya Bhanshali Company Secretary M.No.: 79504 Place : Delhi Date: 14.05.2026 Dinesh Mamgain CFO PAN : ANRPC7392P Place : Delhi Date: 14.05.2026	



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SHARE SAMADHAN LIMITED CIN : L67190DL2011PLC229303 Reg. Office: B-35, Lower Ground Floor South Extension, Part -2, South Delhi, New Delhi, Delhi 110049 Statement of Consolidated Profit and Loss for the year ended 31st March 2026 (₹ in Thousands)				
Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025	
INCOME				
I Revenue From Operations	19	62,084.76	144,372.87	
II Other Income	20	14,587.81	7,517.60	
III Total Income (I + II)		76,672.57	151,890.47	
IV EXPENSES				
Cost of Shares purchase	21	-	-	
Changes In Inventories of Stock-In-Trade	22	(15.14)	785.75	
Employee Benefits Expenses	23	41,496.11	34,447.27	
Finance Costs	24	352.78	221.33	
Depreciation and Amortization Expense	25	3,772.22	2,133.65	
Other Expenses	26	25,152.18	60,199.69	
Total Expenses		70,758.15	97,787.69	
V Profit before exceptional and extraordinary items and tax (III - IV)		5,914.41	54,102.79	
VI Exceptional items		-	-	
VII Profit before extraordinary items and tax (V - VI)		5,914.41	54,102.79	
VIII Extraordinary items		-	-	
IX Profit before tax (VII-VIII)		5,914.41	54,102.79	
X Tax expense:				
(1) Current tax		2,411.90	14,051.17	
(2) Deferred tax		(1,349.06)	(787.52)	
(3) Income Tax Paid for Prior Years		381.90	324.35	
Total Tax Expense		1,444.74	13,588.01	
XI Profit / (Loss) from the period Before Minority Interest (IX - X)		4,469.67	40,514.78	
XII Minority Interest		(1,286.23)	9,052.46	
XIII Profit / (Loss) from the period After Minority Interest (XI - XII)		5,755.90	31,462.32	
XIII Earning per equity share:	27			
Face value per equity shares ₹10/- fully paid up.				
(1) Basic		0.47	3.04	
(2) Diluted		0.38	3.04	
Statement of Significant accounting policies				
The accompanying notes are an integral part of the Financial Statements				
As per our Report of even date attached				
For K.S Choudhary & Co.		For & on behalf of the Board of Directors		
Chartered Accountants		Share Samadhan Limited		
Firm Registration No. 508095C				
CA Harish Kumar Choudhary		Abhay Kumar Chandalla	Vikash Kumar Jain	
Partner		Director	Director	
M.No. : 093027		DIN: 01775323	DIN: 05124177	
Place : Delhi		Place : Delhi	Place : Delhi	
Date : 14.05.2026		Date : 14.05.2026	Date : 14.05.2026	
UDIN : 26093027HLTUCX9185		Shrey Ghosal	Pragya	
		Director	Company Secretary	
		DIN: 09523676	M.No.:	
		Place : Delhi	Place : Delhi	
		Date : 14.05.2026	Date : 14.05.2026	
		Dinesh Mangain		
		CFO		
		PAN : ANRPC7392P		
		Place : Delhi		
		Date : 14.05.2026		



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SHARE SAMADHAN LIMITED Registered Office: B-35, Lower Ground Floor South Extension, Part -2, New Delhi-110049 CIN -L67190DL2011PLC229303 Statement of Consolidated Cash Flow statement for the year ended 31st March 2026		
Particulars	For the Year Ended 31st March 2026	(Rs. in Thousands) For the Year Ended 31st March 2025
A. Cash flow from operating activities		
Profit / (loss) before tax	5,914.41	54,102.79
Adjustments for:		
Depreciation and amortisation	3,772.22	2,133.65
Interest Income	(10,233.90)	(7,487.47)
Provision for Gratuity	(1,566.03)	(369.55)
Interest Expenses	352.78	163.18
Appropriation of profits	-	-
Loss on sale of Fixed Assets	-	-
Operating profit / (loss) before working capital changes	(1,760.51)	48,542.59
Changes in working capital:		
Decrease / (increase) in Inventories	(15.14)	786.20
Decrease / (increase) in trade receivables	16,352.37	(57,359.52)
Decrease / (increase) in Short-term loans and advances	(88,909.86)	(8,217.75)
Decrease / (increase) in Other current assets	(21,815.57)	(8,736.81)
Decrease / (increase) in Trade Payable	1,082.95	(476.90)
(Decrease) / increase in Short Term Borrowing	(2,276.14)	(4,161.86)
(Decrease) / increase in Other current liabilities	(23,512.03)	22,939.47
(Decrease) / increase in Provision	11.62	(4,358.52)
Cash flow from extraordinary items	(119,081.80)	(59,585.69)
Cash generated from operations	(110,769.94)	(11,043.09)
Income taxes (paid) / refunded	(2,793.80)	(14,375.53)
Net cash flow from / (used in) operating activities (A)	(113,563.74)	(25,418.62)
B. Cash flow from investing activities		
Purchase of fixed assets	(1,207.00)	(33,898.81)
Sale of Fixed Assets	-	-
Capital work in progress	(29,378.29)	-
Interest Income	10,233.90	7,487.47
Increase in Investment	-	(10,300.08)
Security Deposit	-	-
Minority Interest	-	-
Net Cash Flow from / (used in) investing activities (B)	(20,351.39)	(36,711.42)
C. Cash flow from financing activities		
Interest Expenses	(352.78)	(163.18)
Proceeds from issue of equity shares	58,500.00	204,341.58
Proceeds & Repayment of long-term borrowings	(477.40)	929.00
Net cash flow from / (used in) financing activities (C)	57,669.82	205,270.58
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(76,245.30)	142,976.80
Cash and cash equivalents at the beginning of the year	191,194.36	48,217.08
Cash and cash equivalents at the end of the year	114,949.06	191,194.35
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Net Cash and cash equivalents	114,884.58	191,194.35
Cash and cash equivalents at the end of the year	114,884.58	191,194.35
For K.S Choudhary & Co. Chartered Accountants Firm Registration No. 508095C CA Harish Kumar Choudhary Partner M.No. - 093027 Place : Delhi Date : 14.05.2026 UDIN : 26093027HLJUC X 9185		
For on behalf of Board of Directors Share Samadhan Limited Abhav Kumar Chandal Director DIN: 01775323 Place : Delhi Date : 14.05.2026 Vikash Kumar Jain Director DIN: 05124177 Place : Delhi Date : 14.05.2026 Shrey Ghosal Director DIN: 09523676 Place : Delhi Date : 14.05.2026 Pragya Bhanshali Company Secretary M.No.: Place : Delhi Date : 14.05.2026 Ginesh Mangain CFO PAN : ANRPC7392P Place : Delhi Date : 14.05.2026		



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SHARE SAMADHAN LIMITED

CIN : L67190DL2011PLC229303

Notes to Consolidated Financial Statements

Note 2: Share Capital

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised		
(2,00,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2026)	200,000.00	200,000.00
(2,00,00,000 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2025)		
Issued, Subscribed and Fully Paid up		
(1,22,70,103 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2026)	122,701.03	122,701.03
(1,22,70,103 Equity Shares of ₹ 10/- each, fully paid as on March 31, 2025)		
Total	122,701.03	122,701.03

(C) Money Received Against Share Warrants

(Money Received Against Share Warrants-Company has allotted 30,00,000 Share Warrants at an issue price of ₹78 per warrant, aggregating to ₹23,40,00,000 received 25% of the issue price upfront)

	58,500,000.00
Total	58,500,000.00

Note 2.1: Reconciliation of number of equity shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount (₹ in thousands)	No. of shares	Amount (₹ in thousands)
Equity shares at the beginning of the year	12,270,103	122,701.03	9,018,903	90,189.03
Add: Shares issued during the year	-	-	3,251,200	32,512.00
Add: - Bonus Share Issued	-	-	-	-
Less: Shares bought back during the year	-	-	-	-
Equity shares at the end of the year	12,270,103	122,701.03	12,270,103	122,701.03

Note 2.2: Terms/Right attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amount. The distribution will be in proportion of the number of equity shares held by the shareholders.

Note 2.3: Details of shareholders holding more than 5% shares in the Company

Shareholders Name	As at March 31, 2026		As at March 31, 2025		Change in % of holding
	No. of shares held	% Holding	No. of shares held	% Holding	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	28.89%	0.00%
2. Vikash kumar Jain	3,432,750	27.98%	3,432,750	27.98%	0.00%

Note 2.4: Details of shares held by promoters

Promoters Name	As at March 31, 2026		As at March 31, 2025		Change in % of holding
	No. of Shares held	% of Total shares	No. of Shares held	% of Total shares	
1. Abhay Kumar Chandalia	3,544,750	28.89%	3,544,750	28.89%	0.00%
2. Vikash Jain	3,432,750	27.98%	3,432,750	27.98%	0.00%
Total	6,977,500	56.87%	6,977,500	56.87%	0.00%





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SHARE SAMADHAN LIMITED

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Notes to Consolidated Financial Statements

Note 3: Reserves and Surplus

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Share Premium Account		
At the beginning of the year	171,829.58	-
Less:- Bonus Share Issued	-	-
Add:- Security Premium Received	-	208,076.40
Less :- IPO Expenses	-	36,246.82
Closing Balance at the end of the year	171,829.58	171,829.58
Surplus i.e., Balance in Statement of Profit & Loss Account		
At the beginning of the year	54,144.23	22,681.91
Add: Net Profit for the year	5,755.90	31,462.32
Less:- Bonus Share Issued	-	-
Net Profit available for appropriation	59,900.13	54,144.23
Closing Balance at the end of the year	59,900.13	54,144.23
Capital Reserve	8.00	8.00
Total	231,737.71	225,981.81

Note 4 : Long-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Term Loan from Banks	2,677.94	3,200.00
(Vehicle Loan from ICICI Bank Secured by hypothecation of said vehicle financed is repayable under 60 Monthly Installments).		
Loans from Directors / Director Relative	44.66	-
Loan from corporates	-	-
Total	2,722.60	3,200.00

Note 5 : Long Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefits.	1,465.43	3,031.45
Total	1465.43	3031.45

Note 6 : Deferred Tax Liability

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liability	-	-
Add: Deferred Tax During the year	-	-
Total	-	-

Note 7: Short-Term Borrowings

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Bank OD A/c	-	4.78
Loans from Directors / Relatives of Director	0.00	2,271.36
Total	0.00	2276.14





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Notes to Consolidated Financial Statements

Note 8: Trade Payables

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,413.53	330.58
TOTAL	1413.53	330.58

Note 9 : Other Current Liabilities

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Due to Government Authorities		
GST Liability	3,227.89	6,734.62
TDS Payable	1,961.84	2,468.39
Auditor's Remuneration Payable	367.50	255.00
Directors's Remuneration Payable	188.00	-
Other Payable	335.97	20,135.22
Total	6,081.20	29,593.22

Note 10 : Short Term Provisions

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefits	153.63	166.23
Salary Payable	-	-
Contribution to Provident Fund Payable	64.48	6.34
Provision for tax	-	-
Other Expenses	-	33.91
Total	218.10	206.48





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 Notes to Financial Statements

Note :11 (a) Property Plant and Equipment
 For the year ended 31st March 2026

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2025	Addition during the year	Sold during the year	Total as at 31.03.2026	Upto 01.04.2025	For the year	Total as at 31.03.2026	As at 31.03.2025
Owned Assets								
Computer & Printers	2,694.13	638.06	-	3,332.19	1,592.21	654.54	2,246.75	1,085.44
Office Equipment	2,515.67	390.00	-	2,905.67	1,401.00	481.02	1,882.02	1,023.65
Motor Car	5,887.78	-	-	5,887.78	1,778.61	703.19	2,481.80	3,405.98
Scooter Bike	354.83	-	-	354.83	100.58	36.26	136.84	217.99
Building	23,915.10	-	-	23,915.10	1,505.41	377.86	1,883.27	22,409.69
Office Furniture	1,176.23	179.00	-	1,355.23	786.78	168.41	955.19	400.04
Total	36,543.74	1,207.05	-	37,750.80	7,164.59	2,421.29	9,585.88	28,164.92
								29,379.15

Note :11 (b) Intangible Assets

Description	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Total As on 01.04.2025	Additions During The Year	Deductions During The Year	Total as at 31.03.2026	Upto 01.04.2025	For The Year	Total as at 31.03.2026	As at 31.03.2025
Software	39.22	-	-	39.22	3.46	11.42	15.88	23.35
Research and Development	5,000.00	-	-	5,000.00	769.98	1,338.55	2,108.53	2,891.47
Goodwill	5,723.95	-	-	5,723.95	-	-	-	5,723.95
Total	10,763.17	-	-	10,763.17	773.44	1,350.97	2,124.40	8,638.77
								5,723.95

Tangible Assets of Subsidiary Company

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 1.4.2024	Addition during the year	Sold during the year	Total as at 31.03.2025	Upto 1.4.2024	For the Year	Total 31.3.2025	As at 31.3.2024
Owned Assets								
Computer & Laptops	456.29	56.98	-	513.27	230.24	143.54	373.78	139.49
Camera	4.16	-	-	4.16	0.32	0.49	0.82	3.34
Printer	26.17	11.27	-	37.44	2.67	11.85	14.53	22.91
Furniture & Fixtures	-	166.00	-	166.00	-	15.77	15.77	150.23
Software	59.32	-	-	59.32	22.55	14.46	37.01	22.31
Total	559.90	234.25	-	780.19	269.74	186.12	441.90	338.28
								290.16

Note :11 (c) Capital Work In progress

Description	GROSS BLOCK		
	upto 1 Year	3 year to 3 year	More than 3 Year
SOFTWARE	29,378.29	24,000.00	-
Total	29,378.29	24,000.00	-
			53,378.29

* Company is investing in software technology development with completion expected September 2026. Development costs will be capitalized as intangible assets and amortized upon commercial use. This investment will enhance operational capabilities and create valuable technological assets





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Notes to Consolidated Financial Statements

Note 12 : Non - Current Investment

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Convertible Debentures (10300 Compulsorily Convertible Debenutre at Face Value Rs. 1000/- of ERDAC SOULTIONS PRIVATE LIMITED)	10300.00	10300.00
Investment in Gold	95.08	95.08
Total	10,395.08	10,395.08

Note 13 : Deferred Tax Assets

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liability	549.55	(237.97)
Add: Deferred Tax During the year	1,349.06	787.52
Total	1,898.61	549.55

Note 14 : Inventories

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Stock In Trade	63.94	48.80
Total	63.94	48.80

Note 15 : Trade receivables

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Undisputed Trade receivables -considered good	70,093.14	86,445.52
Undisputed Trade receivables -considered doubtful	-	-
Disputed trade receivables considered good	-	-
Disputed trade receivables considered doubtful	-	-
Total	70,093.14	86,445.52





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Notes to Consolidated Financial Statements

Trade Receivables ageing schedule as at March 31, 2026

(₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables -considered good	22,059.78	32,549.31	14,390.69	396.55	16,696.82	86,093.14
Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
Disputed trade receivables considered good	-	-	-	-	-	-
Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total	22,059.78	32,549.31	14,390.69	396.55	16,696.82	86,093.14

Trade Receivables ageing schedule as at March 31, 2025

(₹ in Thousands)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables -considered good	74,446.84	10,818.79	760.84	97.26	321.78	86,445.52
Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
Disputed trade receivables considered good	-	-	-	-	-	-
Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total	74,446.84	10,818.79	760.84	97.26	321.78	86,445.52

Note 16 : Cash and Cash Equivalents

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with Bank	11,483.60	44,665.00
Cash on Hand	1,400.98	1,742.60
Fixed Deposit with Bank	102,000.00	144,786.75
Total	114,884.58	191,194.35

Note 17 : Short-terms loans and advances

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Unsecured, considered good		
Advances Receivable in Cash and Kind	62,885.16	36,012.82
Advance to Vendor	65,259.95	3,233.10
Security Deposit	150.50	139.83
Total	128,295.61	39,385.75

Note 18 : Other Current Assets

(₹ in Thousands)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Balance with Government Authorities	17,632.86	4,043.84
(ii) Prepaid Expense	11,666.43	945.92
(iii) Accrued Interest	2,495.09	4,989.05
Total	20,968.78	9,978.81





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

Note 19 : Revenue from operations

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Professional Service Charges (refer note 19.1)	62,084.76	143,742.88
Sale of Shares	-	629.99
Total	62,084.76	144,372.87

Note 19.1: Professional Service Charges

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Professional Fees - Investment Recovery	60,081.87	32,207.94
Professional Fees - Consultation	2,000.00	111,534.94
Professional Fees - Debtors Recovery	-	-
Wealth Samadhan Registration fees	-	-
Total	62081.87	143742.88

Note 20 : Other income

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Received	10,233.90	7,487.47
Miscellaneous Income	4,353.91	30.14
Total	14,587.81	7,517.60

Note 21 : Cost of shares purchase

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cost of shares purchase	-	-
Total	-	-





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

Note 22 : Changes in inventories of Stock-in-Trade

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Stock	48.80	834.55
Less: Closing Stock	63.94	48.80
Decrease / (Increase) in Stock	(15.14)	785.75

Note 23 : Employee Benefit Expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Director Remuneration	13,615.00	7,896.00
Salaries and Wages	23,021.12	24,272.64
Incentive to Employee	2,978.07	2,015.17
Provident Fund Employer contribution	347.64	100.58
Staff Welfare Expenses	1,534.27	162.88
Total	41,496.11	34,447.27

Note 24 : Finance Cost

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Expense	337.47	163.18
Bank Charges	15.31	58.15
Total	352.78	221.33

Note 25 : Depreciation and amortization expense

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation & Amortization expense	3,772.22	2,133.65
Total	3,772.22	2,133.65





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

Note 26 : Other expenses

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Auditors' Remuneration (Refer Note 26.1)	1,056.00	255.00
Marketing Expense (Refer Note 26.2)	5,139.79	8,516.04
Legal & Professional Fees	7,277.70	42,317.29
Miscellaneous Expenses (Refer Note 26.3)	7,057.84	5,990.36
Office & General Expenses (Refer Note 26.4)	4,620.85	3,121.00
Total	25,152.18	60,199.69

Note 26.1: Auditors' remuneration

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Statutory Audit Fees	1,056.00	255.00
Total	1,056.00	255.00

Note 26.2: Marketing Expense

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Advertisement & Publicity	1,701.41	3,109.56
Business Promotion Expenses	575.77	2,635.62
Commission Expense	2,247.86	2,336.19
Membership Fees	614.76	434.67
Total	5,139.79	8,516.04

Note 26.3 : Miscellaneous expenses

Particulars	(₹ in Thousands)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Books & Periodicals	-	25.51
Courier and Speed Post Expenses	284.13	247.53
Travelling & Conveyance Expenses	1,006.40	1,363.43
Subscription Expenses	203.87	279.18
Other Expense	3,295.13	1,202.16
Other Charges	2,022.94	1,975.21
Donation	245.36	897.36
Total	7,057.84	5,990.36





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

Note 26.4 : Office & General Expenses

(₹ in Thousands)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Computer & Software Expense	636.06	529.83
Electricity Expense	394.74	433.01
Insurance Expense	379.64	593.45
Printing & Stationeries	388.31	337.58
Repaire & Maintenance -Building	800.97	224.21
Telephone Expense	1,467.00	429.35
Vehicle Insurance	12.44	42.39
Repair & Maintenance- Vehicle	123.58	277.58
Vehicle Running Expense	418.11	253.59
Total	4,620.85	3,121.00

Note 27 : Earning per share

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Net profit after tax as per Statement of Profit & Loss (₹ in thousands)	5,755,900.68	40,514,776.14
Weighted average number of equity shares for Basic & Diluted EPS (units in thousands)	15,270,103	10,769,549
Basic & Diluted EPS (Equity Shares of ₹10/-each)	0.38	3.76





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Note No 1.

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS

A. CORPORATE INFORMATION

Share Samadhan Limited (the "Company") is a public company domiciled in India, with its registered office at B-35, Lower Ground Floor South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India.

Share Samadhan Limited was incorporated on 26th December 2011 under the provision of Companies Act 1956, and deemed to be incorporated under the provisions of Companies Act 2013.

Wealth Samadhan Private Limited was incorporated on 9th October 2015 under the provision of Companies Act 2013. Its Registered address is office at B-35, Lower Ground Floor South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India. It is fully owned subsidiary of Share Samadhan Limited.

Nyaya Mitra Limited was incorporated on 15th December 2021 under the provision of Companies Act 2013. Its Registered address is office at B-19, Basement South Extension, Part 2, South Delhi, New Delhi, Delhi 110049, India. It is Public Limited company. It is subsidiary of Share Samadhan Limited.

The Consolidated Financial Statements of the Company for the period ended March 31, 2026 are approved and authorized for issue in accordance with a resolution of Board of Directors.

B. SIGNIFICANT ACCOUNTING POLICIES

This note provides a list of significant accounting policies adopted in the preparation of the consolidated financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated. These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India, including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

1) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

a. Principles of Consolidation

- i) In the preparation of these consolidated financial statements, investments in subsidiaries have been accounted in accordance with the provisions of Accounting Standard – 21 (Consolidated Financial Statements).
- ii) The financial statements of the Company and its subsidiary companies are consolidated on a line-by-line basis by adding together the book values of the like items of assets, liabilities, income and expenses after eliminating all significant intra-group balances and intra-group transactions and also unrealized profits or losses in accordance with Accounting Standard-21 (Consolidated Financial Statements).
- iii) The Consolidated Financial Statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented, to the extent





possible, in the same manner as the Company's separate financial statements. The financial statements of the subsidiaries are adjusted for the accounting principles and policies followed by the Company.

- iv) The difference between the cost to the Company of its investment in subsidiaries and its proportionate share in the equity of the investee company at the time of acquisition of shares in the subsidiaries is recognized in the financial statements as Goodwill or Capital Reserve, as the case may be.

b. Functional and presentation currency

These consolidated financial statements are presented in Indian Rupees, which is the company's functional currency. All amounts have been rounded to nearest Thousand, unless otherwise stated.

c. Basis of Measurement

These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - noncurrent classification of assets and liabilities.

2) APPLICABILITY OF ACCOUNTING STANDARDS

The company is a Medium Sized Company as per "SMC" as defined in the General Instructions of the Companies (Accounting Standards) Rules, 2006 notified by the Central Government under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Medium Sized company. Further, the company by virtue of being a SMC, requires to comply with the recognition and measurement principles prescribed by all accounting standards, but is given a relaxation in respect of certain disclosure related standards and certain disclosure requirements prescribed by other accounting standards.

3) USE OF ESTIMATES

The preparation of consolidated financial statements requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

4) PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS

(a) Property, Plant & Equipment

Property, Plant and Equipment are stated at cost net of recoverable taxes based on intended outward supplies and furtherance of business, trade discounts and rebates less accumulated depreciation and impairment loss, if any.

The cost comprises its purchase price, borrowing cost and any other cost directly attributable in bringing the asset to its working condition for its intended use, net charges on foreign exchange, contracts and adjustments arising from exchange rate variations attributable the assets.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.





Subsequent expenditures to an item of asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

(b) Intangible assets

Identifiable intangible assets are recognized when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured.

Intangible assets are amortised over their respective estimated useful lives on a straight-line basis, from the date that they are available for use. Intangible assets are stated at cost less accumulated amortisation and impairment.

(c) Depreciation / Amortisation

In Share Samadhan Limited Depreciation/Amortisation on Property, Plant and Equipment is provided based on Straight Line Method considering the useful life of asset and residual value as prescribed in Schedule II to the Companies Act, 2013 except in case of Nyaya Mitra Limited Intangible Assets are amortized on Written Down Value.

In respect of additions or extensions forming an integral part of existing asset depreciation is provided as aforesaid over the residual life of the respective Property, Plant and Equipment.

Depreciation on assets acquired/sold during the year is recognized on a pro-rata basis to the statement of profit and loss till the date of acquisition / sale.

(d) Impairment of Assets

The carrying amounts of assets are reviewed to see if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in the prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

5) INVESTMENT

Investments that are readily realizable and intended to be held for not more than a year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried at lower of cost and fair value determined on an individual investment basis.

Non-current investments are carried at cost, less provision for diminution in value other than temporary. On disposal of investments, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

6) INVENTORIES

Inventories consist of shares and securities.





Inventories are valued as lower of cost or Net Realisable Value i.e. Market value.

7) REVENUE RECOGNITION

Revenue from operations includes sale of shares, Professional Fees, services adjusted for discounts net of taxes.

Revenue is recognised to the extent that it is probable that economic benefit will flow to the company and the revenue can be reliably measured.

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, if it can be reliably measured and it is reasonable to expect ultimate collection.

Dividend from investments is recognized when the right to receive the payment is established and when no Significant uncertainty as to measurability or collectability exists.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no Significant uncertainty as to measurability or collectability exists.

Company has given advances to vendors for litigation and consultancy work which is kept as advance to supplier. The same shall be expensed at the time of final outcome of the case.

8) EMPLOYEE BENEFITS

In Share Samadhan Limited Liability in respect of employee benefits is provided for and is charged to profit and loss account as follows:

- (i) **Short-term employee benefits:** - All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, ex-gratia and compensated absences such as paid annual leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is charged to the Statement of profit and loss in the period in which such services are rendered.
- (ii) **Defined contribution plan** A defined contribution plan is a post-employment benefit plan under which the company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund. The Company's contributions to Employees Provident Fund are charged to statement of profit and loss every year. Provision for gratuity is provided based on Actuarial Valuation made covering at the year ended 31 March 2026, Short Term Employee Benefits like leave benefit, if any, are paid along with salary and wages on a month-to-month basis, bonus to employees is charged to profit and loss account on the basis of actual payment on year-to-year basis.

9) BORROWING COST

Borrowing costs that are attributable to the acquisition and construction of the asset which takes substantial period of time to get ready for its intended use are capitalized as part of cost of such asset.

All other borrowing costs are charged to Statement of Profit and Loss in the period in which they are incurred or related.

10) ACCOUNTING FOR TAXES

Tax expense comprises current and deferred taxes.





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Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised if there is virtual certainty that there will be sufficient future taxable income available to realise such losses. Other deferred tax assets are recognised if there is reasonable certainty that there will be sufficient future taxable income to realize such assets.

Deferred tax assets and liabilities are measured based on the tax rates that are expected to apply in the period when asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

11) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognised when the company has present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation, in respect of the estimate made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent asset is neither recognised nor disclosed in the financial statement.

12) IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired.

An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

After impairment, depreciation is provided on the revised carrying amount of the asset over useful life.

C. NOTES TO ACCOUNTS

1. In the opinion of the Board, the current assets, loans and advances are approximately of the value stated, if realised, in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.





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2. BALANCES IN RESPECT OF LOANS, ADVANCES AND DEPOSITS MADE

Debit balances, if any in respect of loans, advances and deposits made, are subject to confirmation. Their balances are reflected in the accounts as appearing in the general ledger and unfavourable adjustments, if any, not currently ascertainable will be considered in the subsequent financial years.

3. CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE

There are no contingencies or events occurred between the Balance Sheet date and reporting date.

4. Share Samadhan Limited has raised fund through bookbuilding process in Initial Public Offer. The shares got listed on BSE SME on 16th September 2024. Total Rs 2,406.48 Lakhs are raised through Initial Public Offer. Total 32,52,000 shares are issued in Initial Public Offer which is entirely fresh issue. Thereby the total number of Equity Share post listing reporting date stands at 1,22,70,103 shares. During the financial year 2025-26, company has issued 30,00,000 Convertible Share Warrants @ Rs. 78 to be converted into one equity share against each warrant within the period of 18 months from the date of allotment i.e., 01st October, 2025.

5. PAYMENT TO AUDITORS

Particulars	Share Samadhan Limited	Nyaya Mitra Limited	Wealth Samadhan Private Limited
Audit Fees	Rs 2,00,000	Rs 25,000	Rs 5,000
Total	Rs 2,00,000	Rs 25,000	Rs 5,000

6. RELATED PARTY TRANSACTIONS

Sr No	Name of the Related Party	Share Samadhan Limited	Nyaya Mitra Limited	Wealth Samadhan Private Limited
1	Abhay Kumar Chandalia	Director	Director	Director
2	Vikas Kumar Jain	Director	Director	Director
3	Shrey Ghosal	Director	-	-
4	Kumar Rishi	Chief Financial Officer	-	-
5	Dinesh Chandra	Chief Financial Officer	-	-
6	Sneha Kaur	Director	-	Executive Director
7	Hymavathy Arvabumi	-	Director	-
8	Pragya Bhansali	Company Secretary	-	-

b) Transaction during the period with Related Parties

(Rs in '000)

Name of the Company – Share Samadhan Limited

Name of Related Party	Relationship	For The Period Ended 31st March 2026	For The Period Ended 31st March 2025
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Director Remuneration			
Abhay Kumar Chandalia	Director	5,500.00	3,000.00
Vikas Kumar Jain	Director	5,500.00	3,000.00
Shrey Ghosal	Director	2,415.00	1,816.00
2 Salaried Paid			
Kumar Rishi	Chief Financial Officer	614.33	720.00
Dinesh Chandra	Chief Financial Officer	150.24	-
Receipt of Unsecured Loan			
Abhay Kumar Chandalia	Director	-	-
Vikas Kumar Jain	Director	-	-
Shrey Ghosal	Director	-	-
Repayment of Unsecured Loan			
Abhay Kumar Chandalia	Director	-	-
Vikas Kumar Jain	Director	-	-
Shrey Ghosal	Director	-	-

Name of the Company – Wealth Samadhan Private Limited

(Rs in '000)

Sr No	Nature of Transaction	For The Period Ended 31st March 2026	For The Period Ended 31st March 2025
1	Directors Remuneration		
	Sneha Kaur	1,383.775	737.05
2	Salaries Paid	-	-
3	Receipt of Unsecured Loan	2,389.51	-
4	Payment of Unsecured Loan	2,538.53	-
5	Interest Paid	845.13	-
6	Interest Received	-	-
7	Loan Given to Company	-	-

Name of the Company – Nyaya Mitra Limited

(Rs in '000)

Sr No	Nature of Transaction	For The Period Ended 31st March 2026	For The Period Ended 31st March 2025
1	Directors Remuneration		
	Abhay Kumar Chandalia	-	3000.00





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	Vikas Kumar Jain	-	3000.00
2	Salaries Paid	-	-
3	Receipt of Unsecured Loan	98,888.79	-
4	Payment of Unsecured Loan	44,204.12	-
5	Interest Paid	-	-
6	Interest Received	-	-
7	Loan Given to Company	-	-

C) Period End Balances with Related Parties

Name of the Company – Share Samadhan Limited

(Rs in '000)

Name of the Related Party	Relationship	For the Period Ended 31 st March 2026	For the Period Ended 31 st March 2025
Abhay Kumar Chandalia	Director	-	-
Vikas Kumar Jain	Director	-	-
Shrey Ghosal	Director	188.00	-

Name of the Company – Wealth Samadhan Private Limited

(Rs in '000)

Sr No	Particulars	For the Period Ended 31 st March 2026	For the Period Ended 31 st March 2025
1	Unsecured Loan Receivable	-	-
2	Unsecured Loan Payable	6,652.37	44.66
3	Trade Payable	-	-
4	Trade Receivables	-	-
5	Directors Remuneration Payable	-	-

Name of the Company – Nyaya Mitra Limited

(Rs in '000)

Sr No	Particulars	For the Period Ended 31 st March 2026	For the Period Ended 31 st March 2025
1	Unsecured Loan Receivable	-	-
2	Unsecured Loan Payable	97,421.52	-
3	Trade Payable	-	-
4	Trade Receivables	-	-
5	Directors Remuneration Payable	-	-

D) IMPAIRMENT OF ASSETS





No provision for Impairment loss in terms of Accounting Standard - 28 has been made as the management is of the opinion that considering the future use of the said assets, the fair value of the respective assets will be higher than the value for which they are carried.

E) EMPLOYEE BENEFITS

The Share Samadhan Holding Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits as per an actuarial valuation carried out by an independent actuary in financials. The disclosures as envisaged under the standard are as under: -

Particulars	Financial Year 2025-26	Financial Year 2024-25
1) The Amount Recognized in the Balance Sheet are as follows:		
Present value of the obligation at the end of the period	90,580	31,93,279
Fair Value of the plan assets at the end of the period	-	-
Net Liability/(asset) recognized in the Balance Sheet and related analysis	90,580	31,93,279
Funded Status- Surplus/ (Deficit)	(90,580)	(31,93,279)
2) Total Liability		
Current Liability (Short Term) *	90,580	1,61,827
Non-Current Liability (Long Term)	14,65,427	30,31,452
Total Liability	15,56,007	31,93,279
3) The amount recognised in the Profit and Loss A/c are as follow: -		
Current Service Cost	3,04,295	5,82,827
Interest cost	2,23,530	2,60,414
Net Actuarial (gain)/ loss recognized in the period	(21,06,458)	(12,41,877)
Expenses to be recognized in the statement of profit and loss accounts	(15,78,633)	(3,98,636)
4) Changes in the present value of defined obligation		
Defined Benefit obligation at the beginning of the period	31,93,279	35,91,915
Interest cost	2,23,530	2,60,414
Current Service Cost	30,42,95	5,82,827
Benefits paid (if any)	-	-
Actuarial (gain)/ loss	(21,06,458)	(12,41,877)
Defined Benefit obligation at the end of the period	15,56,007	31,93,279

Benefits Valued:

Normal Retirement Age	60 Years	60 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit	20,00,000.00	20,00,000.00
Discount rate	7.00 % per annum	7.00 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum





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Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return	0	0
Attrition / Withdrawal Rate (per Annum)	20.00 % p.a. (18 to 30 Years)	20.00 % p.a. (18 to 30 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (30 to 44 Years)	5.00 % p.a. (30 to 44 Years)
Attrition / Withdrawal Rate (per Annum)	5.00 % p.a. (44 to 60 Years)	5.00 % p.a. (44 to 60 Years)

I) Financial Ratio

Particulars	Units	Financial Year 2025-26	Financial Year 2024-25	% of Variance	Reason for Variation
Current Ratio	Times	48.44	10.09	380.08%	Increase mainly due to significant rise in current assets including fixed deposits/loans & advances and reduction in current liabilities.
Debt-Equity Ratio	Times	0.01	0.02	(50.00)%	Decrease due to reduction in borrowings and improvement in shareholders' funds/equity base.
Debt – Service Ratio	Times	28.46	10.31	176.04%	Due to increase in Loan
Return on Equity ratio	%	1.64%	13.63%	(87.97)%	Decrease due to substantial decline in profit after tax during the year.
Inventory turnover ratio	Times	NA	NA	NA	
Trade Receivables turnover ratio	Times	0.79	6.76	(88.31)%	Decline due to lower revenue from operations and comparatively higher trade receivables outstanding.
Trade Payables turnover ratio	Times	NA	NA	NA	
Net capital turnover ratio	Times	0.20	0.33	(39.39)%	Decrease mainly due to reduction in revenue from





					operations during the year.
Net Profit Ratio	%	9.27	20.71%	(55.24)%	Decline due to lower profitability and decrease in revenue from operations
Return on Capital Employed	%	1.76%	15.58%	(88.70)%	Decrease due to significant reduction in EBIT/profit before tax and finance cost.
Return on Investment	%	NA	NA	NA	

J) WORKING CAPITAL/BORROWING

The Share Samadhan Limited Holding Company has obtained secured borrowings from banks or financial institutions.

K) As per the information available with the Company and certified by them, total outstanding due to Small Enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 as below: -

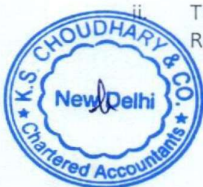
Particulars	Financial Year 2025-26	Financial Year 2024-25
Total outstanding dues of micro enterprises and small enterprises	-	-
Total	-	-

L) Rounding Off

All amounts disclosed in the financial statements and notes have been rounded off to nearest thousands, wherever applicable. Transactions and balances with values below the rounding off norm adopted by the Company have been reflected as "0." in the relevant notes to these financial statements.

M) Other Statutory Information

- The Company does not have any Benami property or any proceeding is pending against the Company for holding any Benami property.
- The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.





- iii. The Company has not traded or invested in crypto currency or virtual currency during the financial year.
- iv. The Company is not classified as wilful defaulter.
- v. The Company doesn't have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as search or survey.

N) The company has not produced confirmation for balances under the head debtors & creditors.





Annexure D" to Board Report

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INDEPENDENT AUDITOR'S REPORT

THE MEMBERS OF

SHARE SAMADHAN LIMITED

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **SHARE SAMADHAN LIMITED** ("the company"), which comprise the Balance Sheet as at 31 March, 2026, and the Statement of Profit and Loss for the year then ended, the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2026, its profit and cash flow statement 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 specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters,

1. Unquoted Investments and Advances

Description:

As at March 31, 2026, the Company holds significant unquoted investments (notably ₹10,300 thousand in Compulsorily Convertible Debentures of ERDAC Solutions Private Limited) and substantial short-term loans and advances (₹1,40,659.14 thousand), as disclosed in Notes 13 and 18. The valuation and recoverability of these assets involve significant management judgment, including assessment of credit risk, future cash flows, and absence of active market prices. This area is material and subject to estimation uncertainty.

Audit Response:

- Reviewed investment agreements, board minutes, and management's assessment of fair value and recoverability.
- For advances, tested a sample of underlying agreements, assessed business rationale, and evaluated counterparty creditworthiness.
- Verified subsequent receipts and assessed adequacy of provisions for doubtful advances/investments.

2. Deployment of IPO Proceeds and Operational Performance

Description:

During the year, the Company's balance sheet expanded significantly following its IPO in financial year 2024-25, with cash and cash equivalents amounting ₹1,08,416.17 thousand and total assets to ₹4,09,587.15 thousand as at reporting date. However, revenue from operations remained flat (₹62,081.87 thousand vs. ₹88,714.69 thousand in the previous year) and profit before tax declined (₹9,444.72 thousand vs ₹29,904.04 thousand). The deployment of IPO funds and the disconnect between capital infusion and operational performance was a key focus area.



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Audit Response:

- Discussed with management and the Audit Committee the business strategy for deploying IPO funds and reasons for performance trends.
- Verified recognition and completeness of other income (notably interest from FDs).
- Tested significant transactions, including settlement of prior-year advances.
- Assessed adequacy of disclosures regarding the Company's post-IPO position and future plans.

3. Issuance and Deployment of Convertible Share Warrants

Description:

During the year, the Company's balance sheet expanded significantly pursuant to the issuance of 30,00,000 Convertible Warrants on a preferential basis at an issue price of ₹ 78 per warrant, each warrant being convertible into one equity share of face value ₹10 each, subject to the terms and conditions approved by the shareholders and in compliance with the applicable provisions of the SEBI (ICDR) Regulations.

The warrant holders are entitled to exercise the option of conversion within a period of 18 months from the date of allotment. As per the terms of issue, 25% of the total consideration amounting ₹58,500 thousand has been received by the Company during the year, while the balance 75% shall be payable at the time of conversion of warrants into equity shares.

The amount received has been maintained in a separate bank account specifically opened for this purpose. Out of the amount received ₹ 58,450 thousand has been temporarily parked in fixed deposit accounts with scheduled commercial banks.

Audit Response:

- The utilisation of funds has been carried out in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (ICDR) Regulations.
- The amount received being 25% upfront subscription money on the warrants has been appropriately accounted for in the books of accounts.



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4. Revenue Recognition from Advisory and Recovery Services

Description:

The Company derives revenue primarily from professional service charges for investment recovery and consultation. Given the complexity of contracts, the risk of incorrect cut-off, and the significant proportion of revenue recognized at period-end, there is a risk of misstatement in revenue recognition, particularly with respect to the timing and completeness of revenue.

Audit Response:

- Evaluated the design and tested the operating effectiveness of controls over revenue recognition, including contract review and approval.
- Performed substantive testing of a sample of contracts and invoices, focusing on period-end transactions and cut-off.
- Performed analytical procedures on revenue trends and compared with prior periods and budgets.
- Obtained direct confirmations from major customers for outstanding receivables and revenue transactions.
- Assessed the adequacy of disclosures in the financial statements.

4. Recoverability and Valuation of Short-Term Advances and Trade Receivables

Description:

As at March 31, 2026, the Company's balance sheet includes significant short-term loans and advances (₹1,40,659.14 thousand) and trade receivables (₹54,093.14 thousand). The recoverability of these balances is subject to management judgment.

Audit Response:

- Evaluated the design and tested the operating effectiveness of controls over credit risk assessment and monitoring of advances and receivables.
- Reviewed subsequent receipts and correspondence with counterparties.
- Assessed the adequacy of provisions for doubtful debts and advances, including management's estimation of expected credit losses.
- Evaluated the adequacy of disclosures in the financial statements.



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Emphasis of Matter

We draw attention to the following notes to the financial statements:

- The Company had an opening balance of unutilized IPO proceeds amounting to ₹1,39,750 thousand as on 1st April, 2025, parked in Fixed Deposit Receipts (FDRs) with scheduled commercial bank. As at the reporting date, the Company has partially utilized the funds in accordance with the objects stated in the offer document, the balance unutilized amount stood at ₹43,550 thousand. Management has represented that such utilization is in compliance with applicable regulatory requirements and the funds will be deployed as per the stated objects. Our opinion is not modified in respect of this matter.
- We draw attention to the Shareholders' Funds section of the Statement, which discloses the amount received against the issuance of Convertible Share Warrants. As stated in the Statement, the Company has, as at the reporting date, received 25% of the consideration payable against the convertible share warrants amounting to ₹ 58,500 thousand, for which allotment has been made on 01st October 2025. Each warrant is convertible into one equity share, and the conversion may be exercised at any time within a period of 18 months from the date of allotment, in accordance with the applicable terms and conditions. The amount received has been maintained in a separate bank account specifically opened for this purpose. Out of the amount received ₹ 58,450 thousand has been temporarily parked in fixed deposit accounts with scheduled commercial banks. Our conclusion is not modified in respect of this matter.

Material Uncertainty Related to Going Concern

We have evaluated the Company's ability to continue as a going concern in accordance with SA 570 (Revised). Based on the audit procedures performed, including review of cash flow forecasts, analysis of the Company's significant cash and fixed deposit balances (₹1,08,416.17 thousand as at March 31, 2026), and discussions with management, we did not identify any material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the balance sheet date

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India specified under section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the report on Shareholder information and Report of the Board of Directors, but does not include the financial statements and our auditor's report thereon.

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



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

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

Report on Other Legal and Regulatory Requirements

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

2. (A) As required by section 143(3) of the Act, based on our audit we report to the extent applicable that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Profit and Loss Account 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 AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31 March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report;
- g) with respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197 of the Act, as amended.



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h) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its director during the year is in accordance with the provisions of section 197 of the Act.

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

- a) The Company does not have any pending litigations which would impact its financial position;
- b) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
- c) There were no amounts, which required to be transferred, to the Investor Education and Protection Fund by the Company.
- d) The Management has represented that, to the best of its knowledge and belief, to the Financial Statements, no funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- e) The management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been received by the company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether, directly or Indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- f) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- g) The company neither has declared nor paid any dividend during the year accordingly the provision of section 123 of the Act are not applicable to the company.



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- h) Based on our examination, which includes test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended 31st March 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit, we observed certain entries/transactions recorded in the books of accounts through the audit trail/log mechanism of the accounting software. We have obtained the duly signed audit trail report/details from the management for our verification and noted that the audit trail feature of the accounting software has been maintained in accordance with the applicable statutory requirements.

For K.S. Choudhary & Co.
 Chartered Accountants
 FRN: 508095C

Harish Kumar Choudhary
 Partner
 MRN: 093027



Place: New Delhi
 Date: 14.05.2026
 UDIN: 26093027GODGFZ2832



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"ANNEXURE - A" TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF "SHARE SAMADHAN LIMITED" (Referred to in our report of even date)

Report on the Internal Financial Controls 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 **Share Samadhan Limited** ("the Company"), as of 31 March 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls 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 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.



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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.



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Opinion

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

For K.S. Choudhary & CO.
Chartered Accountants
FRN: 508095C

Harish Kumar Choudhary
Partner
MRN: 098027

Place: New Delhi
Date: 14.05.2026
UDIN: 26093027GODGFZ2832





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"ANNEXURE-B" to the Auditor's Report of even date to the members of Share Samadhan Limited, on the Financial Statements for the year ended on March 31, 2026.

(This is the annexure referred to in Para 1 of 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

Report as Per the Companies (Auditor's Report) Order, 2020 ("Caro 2020")

Based on the audit procedures performed for the purpose of expressing an opinion on the true and fair view of the financial statements of the company and considering the information and explanations given to us and books of accounts and other records provided to us during the normal course of audit, we hereby report that: -

(i) In respect of the Company's property, plant and equipment (including Right-of-Use assets) and intangible assets:

- a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment
- (B) The Company has maintained proper records showing full particulars of intangible assets
- b. The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the book's records and the physical fixed assets have been noticed.
- c. The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company
- d. The company has not revalued any of its Property, Plant and Equipment (including Right of Use Assets) and intangible assets or both during the year. According reporting under clause 3(i)(d) of the order is not applicable to the company.



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- e. Based on the information provided and explanation given to us, we can report that no proceedings have been initiated or are pending against the company as at March 31, 2026 for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder

(ii) In respect of Inventory

- a. The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks and financial institution on the basis of security of current assets at any point of time of the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company

(iii) In respect of Investments, Guarantees, Security, Loans or Advances

- a. The Company has made investments in, and granted advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- b. In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.
- c. In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally regular as per stipulation.
- d. In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.
- e. No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- f. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

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(iv) In respect of Loans, Investments, Guarantees and Security

- a. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable

(v) In respect of deposits

- a. The Company has not accepted any deposit during the year. The company does not have any unclaimed deposits and therefore the provisions of Sections 73 to 76 or any other relevant provisions to the Act are not applicable

(vi) In respect of cost records

- a. The maintenance of the cost records has not been specified by the Central Government under sub section (1) of Section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the order is not applicable to the Company

(vii) In respect of statutory dues

- a. In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.
- b. As per the Information and explanations given to us, no statutory dues referred to in sub-clause (a) is pending in respect of any dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax account of any dispute.



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(viii) In respect of Unrecorded transactions

- a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) In respect of loans and Borrowings

- a. The Company has not taken any loans or other borrowings from any lender during the year, except for a term loan outstanding as at year-end (₹2,677.94 thousand). The Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender
- b. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority
- c. The term loans were applied for the purpose for which the loans were obtained.
- d. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company
- e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries
- f. The Company has not raised loans during the year on the pledge of securities held in its subsidiaries.

(x) In respect of Funds raised and utilization

- a. The Company has raised money by way of initial public offer during the financial year 2024-25, and the funds have been applied for the purposes for which they were raised, with unutilized funds temporarily parked in fixed deposits.
- b. During the year, the Company has raised funds by way of preferential allotment, by issuing the Convertible Share Warrants during the year. The unutilized funds have been temporarily parked in fixed deposits.



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(xi) In respect of Fraud

- a. To the best of our knowledge and according to the information & explanation given to us, and on the basis of representation of the management which we have relied upon no fraud by the Company or any fraud on the Company has been noticed or reported during the year. Accordingly, the provision of clause 3(xi) (a) of the order is not applicable
- b. No report under sub section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report.
- c. No whistle blower complaints were received by the company during the year. Accordingly, no such complaints were reported by us.

(xii) In respect of Nidhi Company

- a. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company

(xiii) In respect of Related Party Transaction

- a. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards

(xiv) In respect of internal audit

- a. Based on information and explanations provided to us and upon our audit procedures, the Company has an Internal Audit System commensurate with the size and nature of its business
- b. We have considered, the internal audit reports, for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures

(xv) In respect of Non cash transactions

- a. In our opinion, during the year, the Company has not entered into any non-cash transactions with directors or persons connected with them and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

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(xvi) In respect of registration under RBI Act

- a. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- b. In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- c. In our opinion, the Company is not a Core Investment Company (ICC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(xvii) In Respect of cash losses

- a. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

(xviii) In respect of resignation of statutory auditors

- a. The statutory auditors have not resigned during the year, thus, reporting under clause 3(xviii) of the Order is not applicable on the Company.

(xix) In respect of Material Uncertainty on Meeting Liabilities

- a. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



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(xx) In respect of Corporate Social Responsibility

- a. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a special account in compliance with provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

(xxi) In respect of Qualifications in Consolidated CARO

- a. There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For K S Choudhary & Co.
 Chartered Accountants
 FRN: 508095C

Harish Kumar Choudhary
 Partner
 MRN: 093027

Place: New Delhi
 Date: 14.05.2026
 UDIN: 26093027GODGFZ2832





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INDEPENDENT AUDITOR'S REPORT

THE MEMBERS OF

SHARE SAMADHAN LIMITED

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **SHARE SAMADHAN LIMITED** ("the parent company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31 March, 2026, and the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Statement of Cash Flows, and the Consolidated Statement of Changes in Equity for the year then ended, and notes to the Consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, of the consolidated state of affairs of the company as at 31st March, 2026, its consolidated profit, its consolidated total comprehensive income, its consolidated cash flows and its consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters,

1. Audit of the Consolidation Process

Description:

The Group's consolidation involves its subsidiaries, M/s NYAYA MITRA LIMITED and M/s WEALTH SAMADHAN PVT LTD. The consolidation process is complex and involves significant management effort, including the alignment of accounting policies, elimination of intra-group transactions and balances, and the calculation of minority interest. There is an inherent risk of error in these consolidation adjustments, which could materially impact the consolidated financial statements.

Audit Response

- Our procedures included understanding and testing the design and operating effectiveness of controls over the consolidation process. We tested the consolidation workings prepared by management, verified the accurate elimination of intra-group revenues, balances, and unrealized profits, and checked the calculation of minority interest as disclosed in the financial statements

2. Unquoted Investments and Advances

Description:

As at March 31, 2026, Group's consolidated balance sheet includes significant unquoted investments (notably 10,300 thousand in Compulsorily Convertible Debentures of ERDAC Solutions Private Limited) and substantial short-term loans and advances (₹128,295.61 thousand), as disclosed in Notes 12 and 17. The valuation and recoverability of these assets involve significant management judgment, including assessment of credit risk, future cash flows, and absence of active market prices. This area is material and subject to estimation uncertainty.

Audit Response:

- Reviewed investment agreements, board minutes, and management's assessment of fair value and recoverability.
- For advances, tested a sample of underlying agreements, assessed business rationale, and evaluated counterparty creditworthiness.
- Verified subsequent receipts and assessed adequacy of provisions for doubtful advances/investments.

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3. Revenue Recognition Across the group

Description:

- The Group derives revenue from professional service charges for investment recovery, consultation, and litigation funding services across its entities. Given the complexity and varied nature of contracts, there is a risk of misstatement in the timing and completeness of revenue recognition, particularly concerning the correct application of cut-off procedures at year-end.

Audit Response:

- We evaluated and tested the operating effectiveness of controls over revenue recognition across the Group. We performed substantive testing on a sample of contracts and invoices, focusing on period-end transactions to ensure correct cut-off. We also performed analytical procedures on revenue trends and obtained confirmations for a sample of major customer balances.

Emphasis of Matter

We draw attention to the following notes to the financial statements:

- The utilization of proceeds from the Initial Public Offering (IPO) completed by Parent Company in financial year 2024-25. As at the reporting date, the Company has partially utilized the funds in accordance with the objects stated in the offer document. The balance unutilized amount, amounting to ₹43,550.0 thousand, has been temporarily parked in fixed deposit accounts with scheduled commercial banks. Management has represented that such utilization is in compliance with applicable regulatory requirements and the funds will be deployed as per the stated objects. Our opinion is not modified in respect of this matter.
- The issuance and utilization of proceeds from the Convertible Share Warrants by Parent Company. During the year, the Parent Company raised funds through the issuance of Convertible Share Warrants. As per the terms of issuance, 25% of the warrant subscription amounting to ₹58,500 thousand was received as subscription money. Out of these proceeds, ₹58,450 thousand has been temporarily parked in fixed deposit accounts with a scheduled commercial bank.

Material Uncertainty Related to Going Concern

We have evaluated the Company's ability to continue as a going concern in accordance with SA 570 (Revised). Based on the audit procedures performed, including review of cash flow forecasts, analysis of the Company's significant cash and fixed deposit balances (₹114,884.58 thousand as at March 31, 2026), and discussions with management, we did not identify any material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the balance sheet date

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Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Parent Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Group in accordance with the AS and other accounting principles generally accepted in India specified under section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting the 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 control, 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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error, as fraud may involve collusion forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

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



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We obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Parent Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report (such as the Board's Report and Management Discussion and Analysis), but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Report on Other Legal and Regulatory Requirements

1. (A) As required by section 143(3) of the Act, based on our audit we report to the extent applicable that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept, so far as it appears from our examination of those books.
 - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

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- d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act
- e) On the basis of the written representations received from the directors of the Parent Company, none of the directors of the Parent Company is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report;
- (B)** With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- a) The Group does not have any pending litigations which would impact its financial position;
- b) The Group did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses:
- c) There were no amounts, which required to be transferred, to the Investor Education and Protection Fund by the Parent Company.
- d) The Management of the Parent Company and its subsidiary companies have represented that, to the best of its knowledge and belief, to the Financial Statements, no funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any other person or entity, including foreign entity ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.
- e) The management of Parent Company and its subsidiary companies have represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been received by the group from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- f) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

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- g) The group neither has declared nor paid any dividend during the year, accordingly the provision of section 123 of the Act are not applicable to the company.
- h) Based on our examination, the Parent Company and its subsidiary companies incorporated in India have used an accounting software for maintaining their books of account which has a feature of recording an audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions. Further during the course of our audit, we observed certain entries/transactions recorded in the books of accounts through the audit trail/log mechanism of the accounting software. We have obtained the duly signed audit trail report/details from the management for our verification and noted that the audit trail feature of the accounting software has been maintained in accordance with the applicable statutory requirements.

For K.S. Choudhary & Co.
 Chartered Accountants
 FRN: 508095C

Harish Kumar Choudhary
 Partner
 MRN: 093027

Place: New Delhi
 Date: 14.05.2026
 UDIN: 26093027HLJUCX9185





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"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF "SHARE SAMADHAN LIMITED" (Referred to in our report of even date)

Report on the Internal Financial Controls 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 Share Samadhan Limited ("the Parent Company") and its subsidiary companies, (the Parent Company and its subsidiaries together referred to as "the Group") as of 31 March 2026 in conjunction with our audit of the consolidated financial statements of the Group for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent Company and its subsidiary companies are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Group 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 the Group'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 Group'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. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.



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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. The Hennes selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 Group'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 Group;
- (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 Group are being made only in accordance with authorizations of management and directors of the respective companies; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the consolidated 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.



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Opinion

In our opinion, the Parent Company and its subsidiary companies have, 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 me Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financials Reporting issued by the Institute of Chartered Accountants of India.

For K.S. Choudhary & CO.
 Chartered Accountants
 FRN: 508095C

Harish Kumar Choudhary
 Partner
 MRN: 093027

Place: New Delhi
 Date: 14.05.2026
 UDIN: 26093027HLJUCX9185





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"ANNEXURE-B" to the Independent Auditor's Report of even date to the members of Share Samadhan Limited, on the Consolidated Financial Statements for the year ended on March 31, 2026.

(This is the annexure referred to in Para 1 of "Report on Other Legal and Regulatory Requirements" section of our Report of even date)

Report as Per the Companies (Auditor's Report) Order, 2020 ("Caro 2020")

Based on the audit procedures performed for the purpose of expressing an opinion on the consolidated financial statements of the Group and considering the information and explanations given to us and the books of account and other records examined by us, we report that:-

I. In respect of the Group's property, plant and equipment (including Right-of-Use assets) and intangible assets:

- a. (A) The respective companies in the Group have maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and intangible assets
- (B) The respective companies has maintained proper records showing full particulars of intangible assets
- b. The Property, Plant and Equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the group and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the book's records and the physical fixed assets have been noticed.
- c. The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the respective companies within the Group.
- d. The group has not revalued any of its Property, Plant and Equipment (Including Right of Use Assets) and intangible assets or both during the year. According reporting under clause 3(1) (d) of the order is not applicable to the group.
- e. Based on the information provided and explanation given to us, we can report that no proceedings have been initiated or are pending against the group as at March 31, 2026 for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

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II. In respect of Inventory

- a. As explained to us, the inventory of the Group primarily consists of shares and securities held as stock-in-trade by a subsidiary company. The management has conducted physical verification of these securities at reasonable intervals during the year, and in our opinion, the coverage and procedure of such verification are appropriate. No material discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such.
- b. According to the information and explanations given to us, the Group has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, clause 3(ii) (b) is not applicable.

III. In respect of Investments, Guarantees, Security, Loans or Advances

- a. The group has made investments in, and granted advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
- b. In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Group's interest.
- c. In respect of loans granted by the Group, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally regular as per stipulation.
- d. In respect of loans granted by the Group, there is no overdue amount remaining outstanding as at the balance sheet date.
- e. No loan granted by the Group which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- f. The Group has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

IV. In respect of Loans, Investments, Guarantees and Security

- a. The companies included in the consolidated financial statements have complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

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V. In respect of deposits

- a. The companies included in the consolidated financial statements have not accepted any deposits or amounts which are deemed to be deposits. Hence, the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 of the Act are not applicable

VI. In respect of cost records

- a. The maintenance of cost records has not been specified by the Central Government for the business activities carried out by any of the companies in the Group. Hence, clause 3(vi) is not applicable

VII. In respect of statutory dues

- a. The companies in the Group have generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, etc. with the appropriate authorities. There were no undisputed amounts payable in respect of such statutory dues in arrears as at March 31, 2026, for a period of more than six months from the date they became payable.
- b. As per the Information and explanations given to us, no statutory dues referred to in sub-clause (a) is pending in respect of any dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax account of any dispute.

VIII. In respect of Unrecorded transactions

- a. No transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income- tax Act, 1961 by any company in the Group.

IX. In respect of loans and Borrowings

- a. The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority
- b. The term loans were applied for the purpose for which the loans were obtained.
- c. On an overall examination of the financial statements of the Group, funds raised on short-term basis have, prima facie, not been used during the year for long- term purposes by the Group

Our PAN No. AAAPK7951J, GSTIN 07AAAPK7951J1Z3
 e-mail: cakschoudhary@gmail.com, hkchoudhary57@rediffmail.com





Share Samadhan™
सारे समाधान
 RECOVERY OF INVESTMENT & DEBTOR

K S CHOUDHARY & CO
 CHARTERED ACCOUNTANTS



212, M. J. SHOPPING CENTRE
 3, VEER SAVARKAR BLOCK,
 SHAKARPUR, DELHI - 110092
 PH.:011-22528739, 42444729

- d. On an overall examination of the financial statements of the Group, the Group has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries
- e. The Group has not raised loans during the year on the pledge of securities held in its subsidiaries.

X. In respect of Funds raised and utilization

- a. The Parent Company has raised moneys by way of initial public offer during the financial year 2024-25, and the funds have been applied for the purposes for which they were raised, with unutilized funds temporarily parked in fixed deposits.
- b. The companies in the Group have raised funds by way of preferential allotment, by issuing the Convertible Share Warrants during the year. The unutilized funds have been temporarily parked in fixed deposits.

XI. In respect of Fraud

- a. To the best of our knowledge and according to the information & explanation given to us, and on the basis of representation of the management which we have relied upon no fraud by the Group or any fraud on the Group has been noticed or reported during the year. Accordingly, the provision of clause 3(xi) (a) of the order is not applicable
- b. No report under sub section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report.
- c. No whistle blower complaints were received by the company during the year. Accordingly, no such complaints were reported by us.

XII. In respect of Nidhi Company

- a. The Companies in the group is not a Nidhi Company and hence reporting under clause 3(x11) of the Order is not applicable to the group

XIII. In respect of Related Party Transaction

- a. In our opinion, the Group is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Consolidated financial statements as required by the applicable accounting standards

XIV. In respect of internal audit

Our PAN No. AAAPK7951J, GSTIN 07AAAPK7951J1Z3
 e-mail: cakschoudhary@gmail.com, hkchoudhary57@rediffmail.com





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- a. Based on information and explanations provided to us and upon our audit procedures, the Companies in the group has an Internal Audit System commensurate with the size and nature of its business
- b. We have considered, the internal audit reports, for the year under audit, issued to the Companies in the group during the year and till date, in determining the nature, timing and extent of our audit procedures

XV. In respect of Non cash transactions

- a. In our opinion, during the year, the Group has not entered into any non-cash transactions with directors or persons connected with them and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the Group.

XVI. In respect of registration under RBI Act

- a. The Companies in the group is not required to be registered under Section 45- IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi) (a) of the Order is not applicable.
- b. In our opinion, the Companies in the group has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi) (b) of the Order is not applicable
- c. In our opinion, the Companies in the group is not a Core Investment Company (ICC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi) (c) of the Order is not applicable

XVII. In Respect of cash losses

- a. The Group has not incurred cash losses in the current by and in the immediately preceding financial year.

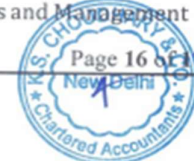
XVIII. In respect of resignation of statutory auditors

- a. The statutory auditors of the Companies in the group have not resigned during the year, thus, reporting under cause 3(xviii) of the Order is not applicable on the Companies in the group

XIX. In respect of Material Uncertainty on Meeting Liabilities

- a. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities of the Group, other information accompanying the consolidated financial statements, our knowledge of the Board of Directors and Management

Our PAN No. AAFAK7951J, GSTIN 07AAFAK7951J1Z3
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plans, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report that the Group is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date..

XX. In respect of Corporate Social Responsibility

- a. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx) (a) of the Order is not applicable for the year. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a special account in compliance with provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3(xx)(b) of the Order is not applicable for the year.

XXI. In respect of Qualifications in Consolidated CARO

- a. There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the subsidiary companies included in the consolidated financial statements

For K S Choudhary & Co.
 Chartered Accountants
 FRN: 508095C

Harish Kumar Choudhary
 Partner
 MRN: 093027

Place: New Delhi
 Date: 14.05.2026
 UDIN: 26093027HLJUCX9185





NOTICE is hereby given that 15th Annual General Meeting of members of Share Samadhan Limited will be held on Monday, 28th September, 2026 at 12 noon (IST) through Video Conferencing (VC)/ Other Audio Video Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements (both Standalone & Consolidated) of the Company for the financial year ended 31st March, 2026 and the Reports of the Board of Directors and the Auditors thereon,
2. To appoint Mr. Abhay Kumar Chandalia (DIN: 01775323), who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. To Ratify the Remuneration of Mr. Shrey Ghosal, Executive Director

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:
“RESOLVED THAT pursuant to the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 read with Schedule V to the Act, and the rules made thereunder, as amended from time to time, and subject to such approvals, permissions and sanctions as may be required, the remuneration of ₹2,35,000 per month payable to Mr. Shrey Ghosal, [Designation – Executive Director], from 1st January, 2026, as approved by the Board of Directors of the Company at its meeting held on 19th January, 2026, be and is hereby **ratified** by the members of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and execute all such documents as may be necessary, desirable or expedient to give effect to this resolution.”

By Order of Board of Directors

For Share Samadhan Limited

Sd/-

Pragya Bhansali
 Company Secretary & Compliance Officer
 Date: 03.09.2026



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

To Ratify the Remuneration of Mr. Shrey Ghosal, Executive Director

The Board of Directors, at its meeting held on 19.01.2026, approved the payment of remuneration of **₹2,35,000 per month** to Mr. Shrey Ghosal from 1st January, 2026 to be ratified by the members of the Company.

The proposed remuneration has been determined having regard to the responsibilities entrusted to him, the nature and size of the business of the Company, the duties and responsibilities associated with the position and prevailing remuneration levels for similar positions.

The Board considers the proposed remuneration to be reasonable and commensurate with the services and responsibilities being discharged by him and is of the opinion that his continued services are in the interest of the Company.

Accordingly, the approval of the members is sought for the remuneration payable to him as set out in the resolution.

The resolution is accordingly recommended by the Board of Directors for approval of the members.

Nature of concern or interest

Mr. Shrey Ghosal is concerned or interested in the resolution to the extent of the remuneration proposed to be paid to him.

None of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

The members are requested to approve the resolution as set out at Item No. 3 of the Notice.

**Notes:**

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020 and General Circular No. 03/2025 dated 22 September 2025. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 and General Circular No. 03/2025 dated 22 September 2025 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020 and General Circular No. 03/2025 dated 22 September 2025, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.



6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at www.sharesamadhan.com. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020 and General Circular No. 03/2025 dated 22 September 2025.
8. In continuation to this Ministry's **General Circular No. 20/2020** dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and General Circular No. 03/2025 dated 22 September 2025 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.
9. The Board of Directors has appointed Mr. Naresh Kumar Sharma, Practising Company Secretary, CSK & CO. having Membership No. F9788 as the Scrutinizer to scrutinize the remote e-voting process and the e-voting during the AGM, in a fair and transparent manner.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

- Step 1** : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.
- Step 2** : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.
- (i) The voting period begins on 25/09/2026 and 09:00 A.M. and ends on 27/09/2026 and 05:00 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



21/09/2026 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.

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 and joining virtual meetings **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	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.



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

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

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

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

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

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



- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

- 6) If you are a first-time user follow the steps given below:

	For 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) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login



password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for Share Samadhan on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **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.
- 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; info@sharesamadhan.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.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.



5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **10 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (info@sharesamadhan.com). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **10 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (info@sharesamadhan.com). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**



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

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to 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 toll free no. 1800 21 09911.



ANNEXURE TO NOTICE OF AGM

Details of the Directors seeking appointment/ re-appointment in forthcoming Annual General Meeting [In pursuance to Regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 issued by the Institute of Company Secretaries of India]

Name of the Director and DIN	Date of Birth and Age	Date of Appointment	Remuneration last drawn (Rs. In Lakhs)	Expertise in specific Functional areas	Qualifications	Share holding in the Company	No. of Board meeting Attended	List of Listed Companies in which Directorships held	Chairman/ Member of the Committee of the Board of the other Listed Companies in which he/she is a Director
Mr. Abhay Kumar Chandalia	19.08.1972 Age: 54 years	01.06.2015	55	He is a professional with diversified skillsets. His vision to life goes beyond business proposition. He is a FCA, FCS, LLB, MBA, M.com who co-founded the Share Samadhan group after long 15 years of corporate association with prominent groups like KK Birla, L N Mittal Group, and Nikhil Gandhi promoted SKIL and Pipavav Defence, Elin Group.	CA,CS,LLB,MBA,M.Com	35,44,750	89/89 since his date of appointment till the FY 2025-26	1.Share Samadhan Limited 2. Wealth Samadhan Limited 3. Nyaya Mitra Private Limited	Audit Committee IPO Committee

The disclosure of relationships between Directors inter-se as required as per Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 issued by the Institute of Company Secretaries of India are as follows:

Relationship between the Directors inter-se:



Name of Directors	Name of Other Director and Nature of Relationship
Vikash Kumar Jain	No relation with other Directors.
Sneha Kaur	No relation with other Directors.
Purvi Shah	No relation with other Directors.
Shrey Ghosal	No relation with other Directors.
Prisma Jain	No relation with other Directors.



Share Samaadhan™
सारे समाधान
RECOVERY OF INVESTMENT & DEBTOR

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.