Date: 8th September 2026

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai 400051
Maharashtra

Security	NSE Symbol	ISIN
Equity Shares	KONTOR	INE0KZ301010

Sub: Intimation of Annual General Meeting and E- Voting

Dear Sir/Madam,

This is to inform the Exchanges that the **8th (Eighth) Annual General Meeting ("AGM")** of the members of the Company will be held on **Wednesday, September 30, 2026, at 1:00 P.M. (IST)** through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM").

The Company will provide its members with the facility to cast their votes on all resolutions set forth in the Notice of the AGM through electronic means ("e-voting"). The instructions for remote e-voting and e-voting during the AGM are provided in the Notice convening the 8th AGM.

The **remote e-voting period** shall commence on **Sunday, September 27, 2026, at 9:00 A.M. (IST)** and shall end on **Tuesday, September 29, 2026, at 5:00 P.M. (IST)**.

The Company has fixed **Wednesday, September 23, 2026**, as the **Cut-off Date** for determining the eligibility of members to vote through remote e-voting or during the AGM.

The **Annual Report for the Financial Year 2025-26**, containing the Notice convening the 8th AGM, Directors' Report, Audited Financial Statements for the year ended March 31, 2026, and other relevant documents, is being sent to all the members and other concerned persons, as applicable.

The aforesaid Notice and Annual Report are also being made available on the Company's website at www.kontorspace.in.

Kindly take the above information on your records and acknowledge the same.

Thanking you,

For & on behalf of KONTOR SPACE LIMITED

KANAK MANGAL
Digitally signed by KANAK MANGAL
Date: 2026.09.08 20:46:21 +05'30'

Kanak Mangal
Whole Time Director
DIN: 03582631

kontor

Kontor Space Limited

Address: Office No. A1 & B1, 9th Floor, Ashar IT Park Road No. 16 Z, Wagle Industrial Estate, Thane West 400604 MH IN

Contact: 022 - 6279000
Info@kontorspace.in

Website: www.kontorspace.in

CIN No: L70109MH2018PLC304258

kontor

Kontor Space Limited

ANNUAL REPORT

2026

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CORPORATE INFORMATION

BOARD OF DIRECTORS & KMP

Mr. Kanak Mangal	Chairman and Whole Time Director
Mrs. Neha Mittal	Executive Director
Mrs. Monika Jain	Non- Executive Independent Director
Mr. Rajat Raja Kothari	Non-Executive Independent Director
Ms. Jessica Gandhi	Non-Executive Independent Director
CS Sudha Didwania	Company Secretary
Sanjeev Chhajed	Chief Financial Officer

STOCK EXCHANGE
National Stock Exchange of India Limited (NSE SME)

WEBSITE
www.kontorspace.in

DETAILS OF REGISTERED OFFICE
Office No. A1 & B1, 9th Floor, Ashar IT Park Road No. 16 Z, Wagle Industrial Estate, Thane West, Maharashtra, India, 400604

STATUTORY AUDITORS
M/s. P R Agarwal & Awasthi, Chartered Accountants, (Firm Registration No. 117940W)

REGISTRAR OF TRANSFER
Cameo Corporate Services Limited
Subramanian Building #1, Club House Road
Chennai 600 002 - India. Email: cameo@cameoindia.com Contact No: 044 - 4002 0700

COMPANY OVERVIEW

Introduction

Kontor Space Limited is a progressive, innovation-driven office solutions provider, committed to redefining how businesses and professionals experience their workplace. Over the past year, we have strengthened our position as a trusted partner for startups, SMEs, corporates, MNCs and independent professionals by delivering work environments that are not only functional but also foster creativity, collaboration, and growth.

In today's fast-evolving business ecosystem, where agility and adaptability have become essential, Kontor Space continues to lead with forward-thinking workspace solutions that cater to the diverse and dynamic needs of modern enterprises. Our spaces are designed to inspire productivity, facilitate networking, and create a sense of community — ensuring that our members can focus on their business goals while we take care of the rest.

Our Vision

Our vision is to set the benchmark for the future of work by offering innovative, sustainable, and people-centric workspace solutions. We aim to move beyond the traditional "office" concept and create integrated environments where organizations can operate, collaborate, and grow without constraints. Kontor Space aspires to be the preferred partner for businesses seeking flexibility, scalability, and a trusted, long-term solution for their evolving workspace needs.

Our Mission

At Kontor Space, our mission is to empower businesses of all sizes by providing workspaces that are adaptable, resource-rich, and strategically located. We strive to deliver:

- State-of-the-art infrastructure designed to enhance efficiency and productivity.
- A thriving business ecosystem that fosters collaboration, innovation, and growth.
- Flexible, tailored workspace solutions that evolve with the needs of every client, from solopreneurs to established enterprises.

Our commitment is to create workspaces where ideas take root, partnerships strengthen, and lasting success is built.

Key Offerings

Kontor Space offers a comprehensive suite of workspace solutions designed to meet the diverse and evolving requirements of modern businesses. Our portfolio spans across scalable offices for enterprises, customized managed solutions, and agile work environments that support long-term growth and operational efficiency:

- Managed & Enterprise Offices: Bespoke office spaces tailored to organizational needs, offering complete design, infrastructure, and facility management for seamless operations.
- Private & Secure Offices: Dedicated, fully serviced office suites that provide exclusivity, confidentiality, and control while maintaining access to shared amenities and resources.
- Flexible Workspaces: Ready-to-use workstations available with adaptable lease terms, enabling businesses to scale their presence efficiently.
- Meeting & Collaboration Spaces: Fully equipped environments with advanced connectivity and presentation tools, designed for executive discussions, team collaboration, and strategic planning.
- Virtual Offices: Professional business addresses with mail handling, call management, and corporate identity services that support remote and distributed teams.
- Event & Engagement Venues: Configurable spaces for leadership summits, workshops, product launches, and networking events.

Why Kontor Space?

At Kontor Space, our value proposition is built on experience, accessibility, and excellence. We go beyond traditional co-working to provide comprehensive workspace solutions that meet the needs of enterprises, growth-stage companies, and agile teams alike.

- Prime Business Locations: Strategically positioned in key commercial hubs to ensure maximum accessibility, visibility, and business advantage.
- Enterprise-Grade Infrastructure: Fully managed office solutions equipped with state-of-the-art infrastructure, ergonomic design, and business continuity support tailored to organizational needs.
- Professional Ecosystem: Active facilitation of knowledge-sharing, professional engagement, and business growth through curated initiatives and collaborative opportunities.

- Modern Amenities & Services: High-speed connectivity, advanced IT support, wellness-focused spaces, breakout zones, and facilities designed to foster both productivity and employee well-being.

- Sustainability Commitment: Integration of eco-conscious practices including energy-efficient systems, water conservation mechanisms, and minimal-waste operations, ensuring responsible and future-ready work environments.

- Technology-Driven Efficiency: Powered by our strategic partner – Wybrid Technology and the Kontor Space app, we deliver a smart and seamless client experience for bookings, member engagement, and service delivery. This digital backbone ensures real-time visibility and efficient workspace management.

By combining strategic locations, enterprise-ready solutions, sustainability, and technology integration, Kontor Space delivers adaptable work environments that scale with evolving business needs while ensuring efficiency, flexibility, and long-term value creation.

Performance & Growth in the Current Year

The year under review has been one of strategic growth and operational consolidation for Kontor Space Limited. We continued to strengthen our market position and deliver enhanced value to our clients through focused initiatives across multiple fronts:

- Geographical Expansion: Successfully entered new strategic markets, broadening our presence and strengthening accessibility for enterprise clients across key business hubs.

- Upgraded Infrastructure: Enhanced our existing centers with modern facilities, advanced technology integration, and improved service offerings to elevate client experience.

- Stronger Client Engagement: Deepened relationships through community-driven initiatives and tailored engagement programs, resulting in improved client satisfaction and retention.

- Hybrid Workspace Solutions: Launched flexible, hybrid work packages to support organizations adopting agile and distributed workplace models.

- Operational Excellence: Achieved higher efficiency and scalability through digitization, process automation, and the adoption of technology-led platforms.

These milestones underscore Kontor Space's commitment to building a future-ready workspace ecosystem that is adaptable, technology-driven, and aligned with the evolving needs of modern enterprises.

Future Outlook

As work culture continues to evolve towards greater flexibility, efficiency, and technology integration, Kontor Space Limited is well-positioned to capture emerging opportunities. Our roadmap for the coming year is centered on:

- Expanding Market Presence: Strengthening our footprint across tier-1 cities while strategically entering high-potential tier-2 markets.
- Sector-Specific Solutions: Developing specialized, industry-focused managed office clusters to serve the unique requirements of niche industries.
- Sustainability Commitment: Accelerating investment in sustainable practices and green-certified infrastructure to align with global ESG standards.
- Technology & Innovation: Harnessing the power of AI in our Kontor Space app to enable smarter workspace management, seamless client experiences, and efficient resource utilization.

With a clear strategic vision, robust operational foundation, and a strong brand ethos, we are confident in our ability to drive sustained growth and reinforce our position as a leading provider of flexible and managed workspace solutions.

Conclusion

Kontor Space Limited is more than a space provider — we are a platform for business success. Through our dedication to innovation, service quality, and community development, we continue to shape the future of work. With a clear vision, strong operational foundation, and an expanding network of premium affordable workspaces, we are committed to enabling professionals and businesses to work smarter, connect deeper, and grow faster.

CHAIRMAN MESSAGE

Dear Shareholders,

It is with great pride and responsibility that I present to you the Annual Report of Kontor Space Limited for the financial year 2025–26. This year has been one of strategic expansion, operational strengthening, and forward momentum, as we continued to adapt to changing market dynamics while remaining firmly committed to our mission of providing world-class workspace solutions.

In an era where businesses are redefining the way they operate, Kontor Space has continued to stand out as a trusted partner in enabling success. Our focus on flexibility, technology, sustainability, and community-building has helped us meet the diverse needs of startups, SMEs, corporates, and independent professionals alike.

Performance & Progress

The year under review was marked by strong execution of our growth strategy. We expanded our footprint into new strategic markets, strengthening our geographical reach and enabling us to serve a wider spectrum of enterprises. At the same time, we enhanced our existing centers with state-of-the-art infrastructure, modern amenities, and technology-enabled services, ensuring that our workspaces remain synonymous with productivity, reliability, and client-centricity.

A key focus has been on building solutions that go beyond traditional shared spaces. Our managed offices and enterprise-grade offerings have gained significant traction, as businesses increasingly seek flexible, scalable, and fully serviced work environments that align with their operational and cultural requirements. By tailoring solutions for corporates, SMEs, and high-growth companies, we have reinforced our position as a trusted partner in enabling business success.

We also continued to deepen client engagement. Through structured initiatives and relationship-driven service delivery, we strengthened long-term partnerships and achieved high client retention rates, further underlining the strength of our firm. On the sustainability front, we made meaningful progress by incorporating energy-efficient lighting systems, water conservation mechanisms, eco-friendly materials, and waste-reduction practices across our centers. We believe that future-ready workspaces must be not only productive and technology-driven but also environmentally responsible.

Leveraging Technology

At Kontor Space, technology is at the heart of our operating model. During the year, we strengthened our collaboration with Wybrid Technology, our prop-tech partner, alongside the Kontor Space app, to enhance client experiences and streamline our operations. These platforms empower us to digitize key processes across marketing, sales, operations, and project delivery. This integrated approach positions Kontor Space as one of the few workspace solution providers that combine physical infrastructure with digital intelligence, creating a seamless and differentiated value proposition for clients.

Looking Ahead

As businesses continue to embrace hybrid models, managed solutions, and flexible operating structures, the demand for workspace solutions that are adaptable, scalable, and tech-enabled will accelerate. Kontor Space is uniquely positioned to capture this opportunity through a multi-pronged strategy:

- Expanding our network in both tier-1 cities and high-growth tier-2 markets, ensuring accessibility and wider reach.

- Developing sector-specific managed office clusters to serve the unique needs of industries such as BFSI, IT/ITeS, and emerging sectors.

- Strengthening our sustainability agenda with deeper ESG integration and green-certified infrastructure.

- Enhancing technology adoption through our continued partnership with Wybrid Technology and the Kontor Space app, delivering real-time visibility, operational efficiency, and superior client experiences. With a clear roadmap, strong execution capabilities, and an expanding national presence, we are confident of sustaining our growth trajectory and reinforcing our position as a leading provider of managed and flexible workspace solutions.

A Word of Gratitude

On behalf of the Board of Directors, I extend my deepest gratitude to our shareholders, clients, partners, and employees for their unwavering trust and commitment. Every milestone achieved during the year reflects the collective dedication and vision of our ecosystem. As we look to the future, we remain steadfast in our mission to redefine the workspace experience, set new benchmarks for the industry, and deliver sustainable value to all our stakeholders.

Warm regards,

Kanak Mangal

Chairman

Kontor Space Limited

DIRECTORS AND KMP

BOARD OF DIRECTORS

Kanak Mangal
Chairman and Whole Time Director

Neha Mittal
Executive Director

Rajat Kothari
Independent Director

Monika Jain
Independent Director

Jessica Gandhi
Independent Director

KEY MANAGERIAL PERSONNEL

Sanjeev Chhajed
Chief Financial Officer

Sudha Diwania
Company Secretary and
Compliance Officer

DIRECTOR REPORT

BOARD'S REPORT

To the Members, **KONTOR SPACE LIMITED,** Your Directors are pleased to present the **08th** Annual Report of **"Kontor Space Limited" ("**the Company**")** on the business and operations and Audited Financial Statements of the Company for the year ended March 31st, 2026.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY:

The financial highlights for the financial year ended March 31st, 2026 is summarized below:
(Rs. In Lakh)

Particulars	**2025-2026**	**2024-2025**
Revenue from Operations	2455.48	1974.60
Other Income	37.89	49.31
Total Income	**2493.38**	**2023.91**
Less: Total Expenses	2084.51	1608.58
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	408.87	415.33
Exceptional Item	-	-
Profit/(Loss) before Extraordinary Item and Tax	408.87	415.33
Prior Period Item	-	-
Profit/(Loss) before Tax	408.87	415.33
Tax Expenses	181.86	3.10
Profit/(Loss) for the period	227	412.43

2. OVERVIEW AND COMPANY PERFORMANCE:

During the year under review, your Company continued to demonstrate steady operational growth and strengthened its business performance. The Company recorded **revenue from operations of ₹2,455.48 lakh**, as compared to ₹1,974.60 lakh in the previous financial year, registering a growth of approximately **24.35% year-on-year**. The increase in revenue reflects the continued demand for flexible workspace solutions, expansion of the Company's business operations and its sustained focus on enhancing occupancy, client acquisition and service offerings.

The **Profit Before Tax (PBT)** stood at **₹408.87 lakh** during the year under review, as compared to ₹415.33 lakh in the previous financial year, indicating a relatively stable operating performance despite the increase in the scale of operations. The **Profit After Tax (PAT)** stood at **₹227.00 lakh**, as compared to ₹412.43 lakh in the previous financial year, primarily on account of higher tax expenses during the year.

The Company remains focused on driving sustainable and profitable growth by improving operational efficiencies, optimising costs, expanding its flexible workspace portfolio and strengthening its presence across key markets. Your Directors are confident that the Company's continued focus on quality service delivery, customer retention, strategic expansion and prudent financial management will enable it to capitalise on emerging opportunities in the flexible workspace and co-working industry and enhance long-term value for its stakeholders.

3. ALTERATION TO MEMORANDUM AND ARTICLES OF ASSOCIATION:

During the year under review, the Authorized Share Capital of the Company was increased from ₹7,00,00,000/- to ₹10,00,00,000/-. Consequently, the Memorandum of Association of the Company was altered accordingly.

Except for the aforesaid alteration in the Memorandum of Association relating to the Authorized Share Capital, the Company has not carried out any other alteration in the provisions of its Memorandum of Association or Articles of Association during the year under review

4. **CHANGE IN THE NATURE OF BUSINESS, IF ANY:**

The Company is into the business of service provider of Coworking spaces and virtual office. There is no change in nature of business of the Company during the year under review.

5. **DIVIDEND:**

In order to conserve resources for meeting the long-term working capital requirements and supporting the expansion of the business, the Board of Directors has not recommended any dividend for the financial year ended March 31, 2026.

6. **RESERVES:**

During the year under review, no amount was transferred to the General Reserve, excluding the surplus, if any. The profits of the Company, if any, have been retained in the business to support its working capital requirements and future growth and expansion plans.

7. **SHARE CAPITAL:**

Authorized Share Capital: During the year under review, the Authorized Share Capital of the Company stood increased at ₹10,00,00,000/- (Rupees Ten Crores only), comprising 1,00,00,000 (One Crore) Equity Shares of ₹10/- (Rupees Ten) each. The increase in the Authorized Share Capital provides the Company with enhanced headroom to evaluate and undertake future capital-raising initiatives, as may be considered appropriate for its business requirements and growth strategy.

The issued, subscribed and paid-up share capital of the Company remained unchanged during the year under review. The Company did not undertake any fresh issue, buy-back, conversion or redemption of securities during the year. The existing equity base continues to provide a stable capital foundation, while the enhanced authorised capital positions the Company to efficiently pursue potential funding and expansion opportunities in line with its strategic objectives.

8. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Board of Directors: The Board of Directors of the Company comprises five Directors with diverse professional expertise, extensive experience and a broad understanding of various aspects of corporate management and business operations. The present composition of the Board consists of one Whole-time Director, one Executive Director and three Independent Non-Executive Directors, including one Woman Director.

The Company continues to maintain an appropriate and balanced mix of Executive, Non-Executive and Independent Directors, ensuring effective governance, independent oversight and a diverse range of perspectives in the decision-making process. The current composition of the Board of Directors of the Company is set out below:

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Sr. No.	Name of Director	Designation
1	Mr. Kanak Mangal	Whole Time Director
2	Mrs. Neha Mittal	Woman Executive Director
3	Ms. Monika Jain	Independent & Non- Executive Director
4	Mr. Rajat Raja Kothari	Independent & Non- Executive Director
5	Ms. Jessica Gandhi	Independent & Non- Executive Director

Cessation:

During the year under review, Mr. Rahul Jhuthawat tendered his resignation from the position of Independent and Non-Executive Director of the Company with effect from 14th November, 2025.

The Board placed on record its sincere appreciation for the valuable contribution, guidance and independent perspective provided by Mr. Rahul Jhuthawat during his tenure on the Board. His insights and constructive involvement contributed meaningfully to the deliberations of the Board and the governance of the Company. The Board expressed its gratitude for his association with the Company and conveyed its best wishes for his future endeavours.

Director retiring by rotation:

In accordance with the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014 and Articles of Association of the Company, Mrs. Neha Mittal (DIN:08607494), Director of the Company retires by rotation at the ensuing Annual General Meeting ("AGM") and being eligible, has offered himself for re-appointment and your Board recommends his reappointment.

Declarations given by Independent Directors under Section 149(6) of the Companies Act, 2013:

The Company has received necessary declaration from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed both under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations. The Independent Directors have also confirmed that they have complied with Schedule IV of the Act and the Company's Code of Conduct. None of the Independent directors of your Company are disqualified under the provisions of Section 164(2) of the Act. Your directors have made necessary disclosures as required under various provisions of the Act and the Listing Regulations and in the opinion of the Board, all the Independent Directors are person of integrity and possesses relevant expertise and experience and are independent of the management

Key Managerial Personnel (KMP):

The following are the Key Managerial Personnel (KMP) of your Company pursuant to the provisions of Section 203 of the Companies Act, 2013, throughout the Financial Year 2025-26:

Sr. No.	**Name of Key Managerial Personnel (KMP)**	**Designation**
1	Mr. Kanak Mangal	Whole Time Director (Appointed w.e.f January 11, 2021)
2	Mr. Sanjeev Chajjed	Chief Financial Officer (Appointed w.e.f. July 19, 2023)

3	Mr. Tarun Gupta	Company Secretary (Resigned on 31st March 2026)

Disclosures By Directors:

The Board of Directors have submitted notice of interest in Form MBP 1 under Section 184(1) as well as Declaration by Directors in Form DIR 8 under Section 164(2) and other declarations as to compliance with the Companies Act, 2013**.**

Disqualifications of Directors:

None of the Directors of your Company is disqualified under the provisions of Section 164(2) of the Companies Act, 2013 read with Companies (Appointment and Qualification of Directors) Rules, 2014 that.

9. **INDEPENDENCE & OTHER MATTERS PERTAINING TO INDEPENDENT DIRECTORS:**

As on March 31, 2026, the following Directors on your Company's Board were Independent Directors:

Sr. No.	Name	Designation
1	Ms. Monika Jain	Non - Executive Independent Director
2	Mr. Rajat Raja Kothari	Non - Executive Independent Director

Pursuant to the provisions of Section 134(3)(d) of the Companies Act, 2013, the Company has received declarations/confirmations of independence from all its Independent Directors pursuant to Section 149(7) of the Companies Act, 2013 and Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and the same have been duly noted and taken on record by the Board.

During the year under review, Mr. Rahul Jhuthawat resigned from the position of Independent and Non-Executive Director of the Company with effect from 14th November, 2025. Subsequently, **Ms. Jessica Gandhi** was appointed as an Independent Director of the Company on 10th April, 2026. The Company continues to maintain an appropriate composition of Independent Directors in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

The criteria for determining the qualifications, positive attributes and independence of Directors are set out in the Nomination and Remuneration Policy of the Company, which is available on the Company's website at www.kontorspace.in.

Independence of Independent Directors:

An Independent Director should meet the criteria for independence prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16 (1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as may be amended from time to time) and Regulation 16 (1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as may be amended from time to time).

All the Independent Directors of your Company have complied with the Code for Independent Directors prescribed in Schedule IV to the Companies Act, 2013 and policy on familiarization programme are for Independent Directors is available on the website of the Company and can be accessed through the web-link www.kontorspace.in

In opinion of the Board of Directors of your Company, the as mentioned above Independent Directors of the Company, who have been appointed during the Financial Year 2025-26, possess the requisite integrity, expertise, and experience.

All the Independent Directors of your Company are registered with the Indian Institute of Corporate Affairs, Manesar ("IICA") and have their name included in the 'Independent Directors Data Bank' maintained by the IICA.

10. **PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS:** The Board has devised a policy pursuant to the applicable provisions of the Act and the SEBI (Listing Obligation and Disclosure Requirements Regulation), 2015 ("Listing Regulations") for performance evaluation of the Board and individual Directors (including Independent Directors) and Committees which includes criteria for performance evaluation of non-executive directors and executive directors. The Independent directors have set a formal process for evaluation of Board's performance. Evaluation process and report was considered in the meeting of Independent Directors meeting. The independent directors found the same satisfactory.

11. **DEMATERIALIZATION OF SHARES** All the Shares of your Company are in Dematerialization mode as on March 31st, 2026 Except One. The ISIN of the Equity Shares of your Company is INE0KZ301010.

12. **DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:** During the year under review, the Company do not have any subsidiary/joint ventures/associate companies.

13. **BOARD MEETINGS:** The Board meets at regular intervals to discuss and decide on Company's business policies and strategy apart from other business of the Board. The notice of Board meetings is given well in advance to all the Directors of the Company. The agenda of the Board / Committee meetings are circulated at least 7 days before the date of the meeting as per the provisions of Companies Act, 2013 and rules made thereunder and as per SEBI listing Regulations. In case of any business exigencies, meetings are called and convened at shorter notice, or the resolutions are passed through circulation and later placed in the next Board/Committee meetings. The agenda for the Board / Committee meetings include detailed notes on the items to be discussed at the meetings to enable the directors/members to take informed decision. The Board of Directors (herein after called as "the Board") met 5 (Five) times during the year under review as mentioned below. The gap between any two consecutive board meetings did not exceed 120 days as per the provisions of Companies Act, 2013 and rules made thereunder and as per SEBI listing Regulations.

14. COMMITTEES OF THE BOARD: Presently, the Board has following Committees viz. the Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship, Posh Committee, Administration Committee.

Audit Committee

Pursuant to the provisions of Section 177(1) of the Companies Act, 2013, Rule 6 of the Companies (Meetings of Board & Its Powers) Rules, 2014 and Regulation 18 read with Part C of Schedule II to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board of Directors of the Company constituted the Audit Committee (which includes terms of reference as provided under the Act and SEBI Listing Regulations). There were 4 Meetings of the Audit Committee held during the Financial Year 2025-26.

Sr. No.	Name of Member	Designation in the Committee	Nature of Directorship
1	**Ms. Monika Jain**	Chairman	Non-Executive & Independent Director
2	**Mr. Rajat Kothari**	Member	Non-Executive & Independent Director
3	**Mr. Kanak Mangal**	Member	Whole Time Director

The primary objective of the Audit Committee is to monitor and provide an effective supervision of the Management's financial reporting process, to ensure accurate and timely disclosures, with the highest levels of transparency, integrity and quality of financial reporting. The Committee oversees the work carried out in the financial reporting process by the Management, the internal auditor, the statutory auditor and the cost auditor and notes the processes and safeguards employed by each of them. The Committee further reviews the processes and controls including compliance with laws, Kontor Code of Conduct and Insider Trading Code, Whistle Blower Policies and related cases thereto. The Committee also reviews matters under the Prevention of Sexual Harassment at Workplace Policy.

Nomination and Remuneration Committee("NRC"):

Pursuant to the provisions of Section 178 of the Companies Act, 2013, Rule 6 of the Companies (Meetings of Board & Its Powers) Rules, 2014 and Regulation 19 read with Part D of Schedule II to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company has constituted a Nomination and Remuneration Committee of the Board of Directors. The Board of Directors of the Company constituted the Nomination and Remuneration Committee (which includes terms of reference as provided under the Act and SEBI Listing Regulations). There were 4 (Four) Meetings of the Nomination and Remuneration Committee held during the Financial Year 2025-26. The requisite quorum was present for both the meetings.

Sr. No.	Name of Member	Designation in the Committee	Nature of Directorship	No. of meetings held during tenure	No. of Meetings Attended
1	Mrs. Monika Jain	Chairman	Non-Executive & Independent Director	4	4
2	Mr. Rajat Kothari	Member	Non-Executive & Independent Director	4	4
3	Mrs. Neha Mittal	Member	Executive Director	4	4

The purpose of the Nomination and Remuneration Committee (“**NRC**”) is to oversee the Company’s nomination process including succession planning for the senior management and the Board and specifically to assist the Board in identifying, screening and reviewing individuals qualified to serve as Executive Directors, Non-Executive Directors and determine the role and capabilities required for Independent Directors consistent with the criteria as stated by the Board in its Policy on Appointment and Removal of Directors. The NRC and the Board periodically reviews the succession planning process of the Company and is satisfied that the Company has adequate process for orderly succession of Board Members and Members of the Senior Management.

The NRC also assists the Board in discharging its responsibilities relating to compensation of the Company’s Executive Directors and Senior Management. The NRC has formulated Remuneration Policy for Directors, KMPs and all other employees of the Company and the same is available on Company's website at https://kontorspace.in/policies.php

Stakeholders’ Relationship Committee(“SRC”)

Pursuant to the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 read with Part D of Schedule II to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company has constituted a Stakeholders’ Relationship Committee of the Board of Directors.

The Board of Directors of the Company constituted the Stakeholder’s Relationship Committee (which includes terms of reference as provided under the Act and SEBI Listing Regulations) comprising of the following Directors as on March 31st, 2026:

Sr. No.	Name of Member	Designation in the Committee	Nature of Directorship
1	Mr. Rajat Kothari	Chairman	Non-Executive & Independent Director
2	Mr. Kanak Mangal	Member	Whole Time Director
3	Mrs. Neha Mittal	Member	Executive Director

The Stakeholders’ Relationship Committee considers and resolves the grievances of our shareholders, debenture holders and other security holders, including complaints relating to non-receipt of annual report, transfer and transmission of securities, non-receipt of dividends/

interests, issue of new/duplicate certificates, general meetings and such other grievances as may be raised by the security holders of the Company, from time to time.

The SRC also reviews: a) The measures taken for effective exercise of voting rights by the shareholders; b) The service standards adopted by the Company in respect of the services rendered by our Registrar & Transfer Agent; c) The measures rendered and initiatives taken for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend/annual report/notices and other information by shareholders.

14. CORPORATE GOVERNANCE:

Pursuant to provisions of Reg.15 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the SME Listed Companies are exempt from the provisions of Corporate Governance. The Company being the SME (Emerge Platform of NSE) Listed Company, the provisions pertaining to Corporate Governance are not applicable to the Company. Accordingly, the separate report on the Corporate Governance is not applicable in the Annual Report.

15. NON - APPLICABILITY OF THE INDIAN ACCOUNTING STANDARDS:

As per provision of Rule 4 (1) of the companies (Indian Accounting Standards) Rules, 2015 notified vide Notification No. G.S.R 111 (E) on 16th February, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirements of adoption of IND-AS w. e. f. April 15th, 2017. As your Company is listed on SME Platform of NSE Limited, is covered under the exempted category and is not required to comply with IND-AS for preparation of financial statements beginning with period on or after 1st April, 2017.

16. AUDITORS:

Pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed thereunder, and consequent upon the resignation of M/s. P R Agarwal & Awasthi, Chartered Accountants (Firm Registration No. 117940W), as Statutory Auditors of the Company, M/s. V C A & Associates, Chartered Accountants (Firm Registration No. 114414W), be and are hereby appointed as the Statutory Auditors of the Company to fill the casual vacancy caused by such resignation, to hold office from the date of their appointment until the conclusion of the ensuing Annual General Meeting of the Company, at such remuneration as may be mutually agreed upon between the Auditors and the Board of Directors of the Company, in addition to reimbursement of out-of-pocket and/or travelling expenses incurred by them in connection with the performance of their duties as Statutory Auditors.

17. **AUDITOR'S REPORT:**

During the year under review, the Auditor's Report does not contain any qualifications/adverse remarks. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further explanation by the Board of Directors. There were no qualifications, reservations or adverse remarks or disclaimers made by the Statutory Auditors in their reports.

18. **INTERNAL FINANCIAL CONTROLS AND ITS ADEQUACY:** The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its business operations. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, compliance with policies, procedures, applicable laws and regulations and that all assets and resources are acquired economically used efficiently and adequately protected. The Audit Committee evaluates the efficiency and adequacy of financial control system in the Company, its compliance with operating systems, accounting procedures, and strives to maintain the standards in Internal Financial Control.
19. **DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143:**

During the year under review, there are no frauds reported by the Statutory Auditors of the Company under Section 143 (12).

20. **RISK MANAGEMENT:** The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives and thus in pursuance of the same it has formulated a Risk Management Policy to ensure compliance with regulation 17 and 21 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board of Directors of the Company has put in place a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk-reward tradeoff. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

21. **MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:** No Material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

22. **DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:** During the year under review, there is no Significant Order passed by the Regulators or courts or Tribunals impacting the going concern status and Company's operations in future.

23. **DEPOSITS:**
Your Company has not accepted any deposits covered under Chapter V of the Companies Act, 2013 [(i.e., deposits within the meaning of Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014)], during the Financial Year 2025-26.

24. **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013:**
As required to be reported pursuant to the provisions of Section 186 and Section 134(3)(g) of the Companies Act, 2013, the particulars of loans, guarantees and investments by your Company under during the Financial Year 2025-26, have been provided in the Notes to the Financial Statement.

25. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**
NIL Considering the nature of business activities of the Company, your directors have nothing to report regarding conservation of energy and technology absorption. The Company has not incurred any expenses on R&D during the financial year under review.

Foreign exchange earnings and outgo:

Sr. No.	Foreign exchange earnings and outgo	2025-26	2024-25
1	Foreign exchange earnings (actual inflows)	NIL	NIL
2	Foreign exchange outgo (actual outflows)	NIL	NIL

26. **PARTIULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:** Particulars of transactions entered into with Related parties have been disclosed in the Financial Statements. However, there are no material contracts or arrangement entered with the related parties, During the financial year under review, the Company had no transaction with its related party falling under provisions of Section 188 of the Act. Accordingly, the disclosure

on material Related Party Transactions, as required under Section 134(3) of the Act in Form No. AOC-2 is not applicable.

27. **DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:** During the year under review, no application has been made under the Insolvency and Bankruptcy Code, 2016.

28. **CORPORATE SOCIAL RESPONSIBILITY:** During the year under review, the Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013, and hence it is not required to formulate policy on Corporate Social Responsibility.

29. **OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:** As per requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has already maintained an internal policy to prevent women's harassment at work and covered all employees so they could directly make complaints to the management or Board of Directors if such situation arises. The Management and Board of Directors together confirm a total number of complaints received and resolved during the year is as follows:

    a) No. of Complaints received : NIL
    b) No. of Complaints disposed : NIL

    Company has a zero tolerance towards sexual harassment at the workplace. The Company has adopted a policy on prevention, prohibition, and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. The Company has complied with the provisions relating to the constitution of the Internal Complaints Committee as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

30. **MANAGERIAL REMUNERATION:** The remuneration paid to the Directors and Key Managerial Personnel of the Company during the Financial Year 2024-25 was in accordance with the Nomination and Remuneration Policy of the Company. Disclosures with respect to the remuneration of Directors and employees as required under Section 197(12) of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 have been given.

31. **PARTICULARS OF EMPLOYEES:** The disclosure as per Section 197(12) of the Companies Act, 2013 read with Rule 5 (2) and Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, in respect of employees of your Company, is available for inspection by the Shareholders at the Registered Office of the Company, during business hours, i.e., between 10.00 a.m. (IST) to 5.00 p.m. (IST), on all working days (i.e., excluding Saturdays, Sundays and Public Holidays), upto the date of the ensuing 07thAnnual General Meeting of the Company, subject to such restrictions as may be imposed by the Government(s) and / or local authority(ies) from time to time. If any Shareholder is interested in inspecting the records thereof, such Shareholder may write to the Company Secretary & Compliance Officer at investor@kontorspace.in.

32. **SECRETARIAL AUDITORS AND SECRETARIAL AUDIT REPORT:** The Board of Directors of your Company, had appointed M/s .Vishal Manseta, Practicing Company Secretary, as the "Secretarial Auditors" of the Company, to conduct the Secretarial Audit for the Financial Year 2025-26, pursuant to the provisions of Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014. The Secretarial Audit Report submitted by M/s. Vishal Manseta, the Secretarial Auditors, for the Financial Year 2025-26 is annexed as "**Annexure – B**" to this Board's Report.

33. **APPOINTMENT OF INTERNAL AUDITOR:** Pursuant to provision of Section 138 of the Companies Act, 2013, the Company has Appointed M/s. Prodyot Bhattacharyya & Associates, as the Internal Auditor of the company, for the financial year 2025 - 2026.

34. **COST RECORDS:** During the year under review, the Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013.

35. **COST AUDIT:** During the year under review, the Company is not required to carry out the Cost Audit as specified by the Central Government under sub-section (2) of Section 148 of the Companies Act, 2013.

36. **MANAGEMENT DISCUSSION AND ANALYSIS:** In terms of Regulation 34 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with Schedule V of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, Management Disclosure and Analysis Report is attached separately which forms part of Annual report.

37. **DISCLOSURE UNDER SECTION 43(A)(II) OF THE COMPANIES ACT, 2013:** During the year under review, the Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

38. **DISCLOSURE UNDER SECTION 54(1)(D) OF THE COMPANIES ACT, 2013:** During the year under review, the Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

39. **DISCLOSURE UNDER SECTION 62(1)(B) OF THE COMPANIES ACT, 2013:** During the year under review, the Company has not issued any equity shares under Employees Stock Option Scheme.

40. **STATEMENT OF COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS:** The Company has ensured compliance with the mandated Secretarial Standard I & II issued by the Institute of Company Secretaries of India with respect to board meetings and general meetings respectively and approved by the Central Government under section 118(10) of the Companies Act, 2013.

41. **TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND:** The Company did not have any funds lying unpaid or unclaimed which were required to be transferred to Investor Education and Protection Fund (IEPF).

42. **DIRECTORS' RESPONSIBILITY STATEMENT:** Pursuant to sub-section (5) of Section 134 of the Companies Act, 2013 and to the best of their knowledge and belief and according to the information and explanations obtained / received from the operating management, your Directors make the following statement and confirm that:

    a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

    b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for that period;

c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) the directors have prepared the annual accounts on a going concern basis; and
e) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

43. ANNUAL RETURN:

Pursuant to the provisions of Section 92 of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, a copy of Annual Return is available for inspection by the Members at the Registered office of the Company in the working hours and also on the website of the Company https://www.kontorspace.in/

44. **APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013** In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations. The company has proposed and appointed a Designated person and the same has been reported in Annual Return of the company.

45. **MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961** The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

46. **SEBI COMPLAINTS REDRESS SYSTEM (SCORES):** The investor complaints are processed in a centralized web-based complaints redress system.
The salient features of this system are centralized database of all complaints, online upload of Action Take Reports\(ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its current status. Your Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. The Company has not received any complaint on the SCORES during financial year 2025-26.

47. DETAILS OF THE COMPLAINT RECEIVED/SOLVED/PENDING DURING THE YEAR:

Sr No.	Complaints Received	Complaints Received	Complaints Solved	Complaints Pending
1	Non-receipt of Shares certificate after transfer etc.	Nil	Nil	Nil

2	Non-receipt of dividend warrants	Nil	Nil	Nil
3	Query regarding demat credit	Nil	Nil	Nil
4	Others	Nil	Nil	Nil
TOTAL		**Nil**	**Nil**	**Nil**

48. **VIGIL MECHANISM (WHISTLEBLOWER POLICY):** In compliance with the provisions of Section 177 of the Act and Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Company has established Vigil Mechanism / Whistle Blower Policy to encourage directors and employees of the Company to bring to the attention of any of the following persons, i.e. Whistle and Ethics Officer of the Company or to the Chairman of the Audit Committee or Company Secretary or Managing Director in exceptional cases., the instances of unethical behavior, actual or suspected incidence of fraud or violation of the Code of Conduct for Directors and Senior Management (Code) that could adversely impact the Company's operations, business performance or reputation.

Your Company has adopted a Whistle Blower Policy ("Policy") as a part of its vigil mechanism. The purpose of the Policy is to enable employees to raise concerns regarding unacceptable improper practices and/or any unethical practices in the organization without the knowledge of the Management. All employees will be protected from any adverse action for reporting any unacceptable or improper practice and/or any unethical practice, fraud, or violation of any law, rule or regulation.

This Policy is also applicable to your Company's Directors and employees and it is available on the internal employee portal as well as the website of your Company at the web-link www.kontorspace.in

49. **POLICIES OF THE COMPANY:** The Companies Act, 2013 read with the Rules framed thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") have mandated the formulation of certain policies for listed and/ or unlisted companies. All the Policies and Codes adopted by your Company, from time to time, are available on the Company's website viz., https://www.kontorspace.in, pursuant to Regulation 46 of the Listing Regulations. The Policies are reviewed periodically by the Board of Directors and its Committees and are updated based on the need and new compliance requirements.

The key policies that have been adopted by your Company are as follows:

1. Archival Policy

2. Code Of Practices and Procedures for Fair Disclosure of UPSI Policy

3. Familiarization Programme for Independent Directors

4. Policy For Board Diversity
5. Policy For Determination of Legitimate Purpose for Sharing UPSI
6. Code Of Conduct
7. Nomination And Remuneration Policy
8. Vigil Mechanism Policy
9. Policy On Identification of Material Creditors and Material Litigations
10. Material Subsidiary Policy
11. Policy Related Party Transaction

50. **CAUTIONARY STATEMENT:** Statement in the Annual Report, particularly those which relate to Management Discussion and Analysis, describing the Company's objectives, projections, estimates and expectations, may constitute "forward looking statements" within the meaning of applicable laws and regulations. Although the expectations are based on reasonable assumptions, the actual results might differ.

51. **ACKNOWLEDGEMENT:** Your Directors wish to place on record sincere appreciation for the support and co-operation received from various Central and State Government Departments, organizations and agencies. Your Directors also gratefully acknowledge all stakeholders of your Company, viz., Shareholders, customers, dealers, vendors, banks and other business partners for excellent support received from them during the Financial Year under review. Your Directors also express their genuine appreciation to all the employees of the Company for their unstinted commitment and continued contribution to the growth of your Company. Directors are thankful to the esteemed stakeholders for their support and confidence reposed in the Company.

For and on behalf of KONTOR SPACE LIMITED

Sd/-
Kanak Mangal
Chairman & Whole Time Director
DIN: 03582631
Date: 05.09.2026
Place: Thane

SECRETARIAL AUDIT REPORT

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 Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
KONTOR SPACE LIMITED
Office No. A1 & B1, 9TH Floor, Ashar IT Park Road, Road No. 16 Z,
Wagle Industrial Estate, Thane West,
400604 MH IN

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **KONTOR SPACE LIMITED** (hereinafter called '**the Company**') for the period from April 01, 2025 to March 31, 2026 (hereinafter called **'the Audit Period'**). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period 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 the Company for the financial year ended March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 ('**the Act**') and the rules made thereunder;

As per documents, information and explanation provided to me for inspection, the Company has maintained minutes book, statutory registers and has filed such forms as required by the Act. At certain occasions forms including e-forms as applicable to the company from time to time in line with the provisions of the Companies Act, 2013, were filed with additional fees as may be applicable.

(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;

The shares of the Company are in dematerialised form and the Company complies with the Depositories Act. The Registrar & Transfer Agent of the Company is CAMEO CORPORATE SERVICES LIMITED.

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment (External Commercial Borrowings – Not Applicable

→ Not Applicable

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

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

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

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

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;

→ Not Applicable

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

→ Not Applicable

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

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;

→ Not Applicable

and

(h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018;

→ Not Applicable

(vi) The list of other acts / regulations specifically applicable to the Company are as under:

(a) Provident Fund and other Employee Benefit related Statutes;

(b) TDS & Indirect tax related statutes;

(c) Pollution Acts;

(d) Shop and Establishment Act;

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

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

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

I report that during the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above to the extent applicable.

I further report that:

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

(ii) There were changes in composition of the Board of Directors of the Company during the audit period as under:

- Mr. Rahul Jhuthawat (DIN : 07653746) ceased to be Independent Director of the Company w.e.f. November 14, 2026.

There were changes in composition of the key managerial personnel of the Company during the audit period as under:

- Mr. Jasraj Resigned from the Post of CFO w.e.f. September 24, 2025
- Mr. Tarun Gupta resigned from the post of Company Secretary w.e.f. March 31, 2026
- Mr. SANJEEV CHHAJED was appointed as CFO w.e.f. September 24, 2025

(iii) Adequate notice was given to all directors to schedule the Board / Committees Meetings, agenda and detailed notes on agenda were sent at least seven days in advance to the extent possible, 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. There was no gap of more than 120 days between two board meetings. All the Independent Directors as on March 31, 2026 are registered in Independent Director's Database maintained by Indian Institute of Corporate Affairs.

(iv) All the decisions in the meeting of the Board of Directors / Committees were passed unanimously. In case of resolution(s) involving interest of any one of the directors present in the meeting, the respective director has abstained from discussion and voting on such resolution(s).

I further report that during the audit period:

(i) At the 7th Annual General Meeting of the Company held on July 25, 2025 the members had passed the following Special Resolutions:

a) Issue, offer & allot 10,00,000 convertible warrants on preferential basis;
b) Issue of 20,31,990 equity shares of the company upon swap of shares on preferential basis;

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, there are no specific events /actions undertaken by the Company, having a bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

This report is to be read with our letter of even date which is annexed as "Annexure-A".

For **Vishal N. Manseta**
Practicing Company Secretary

Place : Mumbai
Date : September 05, 2026
UDIN : F014075H001390868

Vishal N. Manseta
M. No: F14075
CP. No.: 8981
PRC: 1584/2021

ANNEXURE – A

ANNEXURE TO THE SECRETARIAL AUDIT REPORT

To,
The Members,
Kontor Space Limited
Office No. A1 & B1, 9TH Floor, Ashar IT Park Road, Road No. 16 Z,
Wagle Industrial Estate, Thane West,
400604 MH IN

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

1. The maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have conducted our audit in accordance with applicable auditing practices and procedures to obtain reasonable assurance about the correctness and completeness of the contents of the secretarial records. Our verification was carried out on a test-check basis to ensure that correct facts are reflected in such records. We believe that the processes and practices followed by us provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of the financial records and books of account of the Company.

4. Wherever required, we have obtained management representation regarding compliance with applicable laws, rules, regulations, and the occurrence of relevant events.

5. The compliance with the provisions of corporate and other applicable laws, rules, regulations, and standards is the responsibility of the management. Our examination was limited to the verification of procedures on a test-check basis.

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

For Vishal N. Manseta
Practicing Company Secretary

Place: **Mumbai**
Date: September 05, 2026
UDIN: F014075H001390868

C.P. No. 8981
Membership No. F14075
Peer Review No.: 1584/ 2021

VISHAL N. MANSETA (B.Com., ACS)
Practicing Company Secretary

F-29, 1st Floor, The Zone Mall, Chandavarkar Road, Above Indian Overseas Bank, Borivali West, Mumbai - 400092
9987066314 vishal_manseta@rediffmail.com / vishal@vishalmanseta.in www.vishalmanseta.in

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
[Pursuant to Regulation 34(3) read with clause (10) (i) of Para C of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members
KONTOR SPACE LIMITED
Office No. A1 & B1, 9TH Floor, Ashar IT Park Road, Road No. 16 Z,
Wagle Industrial Estate, Thane West,
400604 MH IN

I have examined the relevant registers, records, forms, returns of the Company and disclosures received from the Directors of Kontor Space Limited (CIN: L70109MH2018PLC304258) and having its registered office at Office No. A1 & B1, 9TH Floor, Ashar IT Park Road, Road No. 16 Z, Wagle Industrial Estate, Thane West, Mumbai-400604 (hereinafter referred to as 'the Company'), for the purpose of issuing this Certificate, in accordance with Regulation 34 (3) read with clause 10 (i) of Para C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Based on the information and documents provided to me and according to the verifications done by me including information available on the National Stock Exchange of India Limited; Directors Identification Number ('DIN') status of the Directors of the Company on the Ministry of Corporate Affairs ('MCA') portal at www.mca.gov.in, I hereby certify that none of the Directors on the Board of the Company as stated below, have been debarred or disqualified from being appointed or continuing as Director of companies by the Securities and Exchange Board of India, MCA or any such other statutory authority as on 31st March, 2026: -

Sr. No	DIN/PAN	Name	Date of Appointment
1	03582631	KANAK MANGAL	11/01/2021
2	08607494	NEHA MITTAL	10/11/2019
3	10172872	MONIKA JAIN	24/06/2023
4	09604960	RAJAT RAJA KOTHARI	15/05/2023
5	10432452	JESSICA HARESH GANDHI	10/04/2026

Ensuring the eligibility of directors for appointment or continuity of every director on the Board of the Company is the responsibility of the management of the Company. My responsibility is to express an opinion on the basis of my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Vishal N. Manseta
Practicing Company Secretary

PLACE : Mumbai
DATE :5-9-2026
UDIN : F014075H001390505

Vishal N. Manseta
M. No.: F14075
C.P. No.: 8981
PRC No.: 1584/2021

CERTIFICATE ON COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

[Pursuant to Regulation 34(3) read with Para E of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members
KONTOR SPACE LIMITED
Office No. A1 & B1, 9TH Floor, Ashar IT Park Road, Road No. 16 Z,
Wagle Industrial Estate, Thane West,
Mumbai – 400 604

I have examined the compliance of conditions of Corporate Governance by Kontor Space Limited (hereinafter referred as 'the Company') for financial year ended 31st March, 2026 as stipulated under Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations').

The compliance of condition of 'Corporate Governance' is the responsibility of the management. My examination was limited to the procedures and implementation thereof, adopted by the Company for ensuring compliance of those conditions. It is neither an audit nor an expression of opinion on the financial statements of the Company.

Based on the information and explanations provided to me and to the best of my knowledge and belief, the company being SME Listed company, all the provisions related to Corporate Governance are not applicable to the company. However, the company has complied with certain provisions of Corporate Governance. I certify that the Company, to the extent applicable, has complied with the conditions of Corporate Governance as stipulated under Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of the SEBI Listing Regulations for the Financial Year ended on 31st March, 2026.

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

For Vishal N. Manseta
Practicing Company Secretary

PLACE: Mumbai	**Vishal N. Manseta**
DATE: September 05, 2026	**M. No.: F14075**
UDIN: F014075H001390802	**C.P. No.: 8981**
	PRC No.: 1584/2021

FINANCIAL REPORT

KONTOR SPACE LIMITED
STATEMENT OF PROFIT LOSS FOR THE YEAR ENDED 31ST MARCH 2026

Rs.In Lakhs

	Particulars	Note No.	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
			Rs	Rs	Rs	Rs
I	Revenue from operations	18		2455.48		1974.60
II	Other income	19		37.89		49.31
III	**Total Income (I + II)**			2493.38		2023.90
IV	**Expenses:**					
	Purchases of Stock-in-Trade		-		-	
	Changes in the inventories of finished goods work-in-progress and Stock-in-Trade		-		-	
	Employee benefits expense	20	160.49		145.19	
	Finance costs	21	97.46		49.44	
	Depreciation and amortization expense	10	243.86		176.55	
	Other expenses	22	1582.70		1237.39	
	Total expenses			2084.51		1608.58
V	**Profit before exceptional and extraordinary items and tax (III-IV)**			408.87		415.33
VI	**Exceptional items**			.00		.00
VII	**Profit before extraordinary items and tax (V - VI)**			408.87		415.33
VIII	**Extraordinary Items (Prior Period Income / (expense)**			-		-
IX	**Profit before tax (VII- VIII)**			408.87		415.33
X	**Tax expense:**					
	(1) Current tax		102.22		105.00	
	(3) Deferred tax Liability /(Assets)		79.64	181.86	-102.10	2.90
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**			227.00		412.42
XII	**Profit/(loss) from discontinuing operations**			-		-
XIII	**Tax expense of discontinuing operations**			-		-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**			-		-
XV	**Profit (Loss) for the period (XI + XIV)**			227.00		412.42
XVI	**Earnings per equity share:**					
	(1) Basic			3.67		6.67
	(2) Diluted			3.67		6.67

SIGNIFICANT ACCOUNTING POLICIES &
NOTES ON ACCOUNT 1-45

FOR VCA & Associates
CHARTERED ACCOUNTANTS

Sd/-
(C.A. Premala Balkawade)
PARTNER
FRN: 114414W
M.No: 126361
UDIN - 26126361HSHPAI4307
Place - Mumbai
Date - 29-May 2026

FOR AND ON BEHALF OF THE BOARD OF
KONTOR SPACE LIMITED
CIN: L70109MH2018PLC304258

Sd/-	Sd/-
Kanak Mangal	Neha Mittal
Whole time Director	Director
DIN -03582631	DIN - 08607494
Sd/-	Sd/-
Sanjeev Chhajed	Sudha Didwaniya
Chief Financial Officer	Company Secretary
PAN - ABFPC7567G	PAN - CDXPD9410P

KONTOR SPACE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Rs.In Lakhs

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
Net Profit/(Loss) Before tax as per P & L A/c		**408.87**		**415.33**
Non Cash Expenditure				
Depreciation	243.86		176.55	
Short Provision of Earlier Year	12.90		2.06	
		256.76		178.61
Adj. for non business and extra-ordinary item				
Interest & Financial Charges	97.46		49.11	
		97.46		49.11
Cash surplus from business activities before working capital changes		**763.09**		**643.04**
Adj. for Current Assets / Liabilities				
Trade Receivables	-17.16		-20.96	
Other Current Assets	-26.82		309.92	
Trade Payables	-56.59		28.21	
Other Current Liabilities	173.35		337.66	
Short Term Provision	2.91		52.52	
Changes in Other non-current assets other than Non Cash Exp	-381.10		-1150.30	
		-305.41		-442.95
Cash Generated from Business activities before extra-ordinary and prior period items		**457.67**		**200.09**
Less:Provosion For Income Tax		102.22		105.00
Cash Generated from Business activities (A)		355.45		95.09
Invesment Activities (B)				
Investment in Fixed Assets	-376.89		-735.10	
loan and Advances	.00		.00	
		-376.89		-735.10
Finance Activities (C)				
Issue of Share	.00		.00	
Changes In Long Term Borrowings	203.86		-50.29	
Changes In Long Term Liabilities	.00		2.94	
Financial Charges	-97.46		-49.11	
		106.40		-96.46
Net change in Cash Flow (A + B + C)		84.97		-736.46
Opening Cash & Bank Balance		22.80		759.26
Cash at the end of period		**107.77**		**22.80**
Closing Cash & Bank Balances		**107.77**		**22.80**

AS PER OUR REPORT OF EVEN DATE

FOR VCA & Associates
CHARTERED ACCOUNTANTS

Sd/-
C.A Premala Balkawade
PARTNER
M.No: 126361
FRN: 114414W
UDIN - 26126361HSHPAI4307
Place - Mumbai
Date - 29-May 2026

FOR AND ON BEHALF OF THE BOARD OF
KONTOR SPACE LIMITED
CIN: L70109MH2018PLC304258

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Kanak Mangal	Neha Mittal
Whole time Director	Director
DIN -03582631	DIN - 08607494
Sd/-	Sd/-
Sanjeev Chhajed	Sudha Didwaniya
Chief Financial Officer	Company Secretary
PAN - ABFPC7567G	PAN - CDXPD9410P

KONTOR SPACE LIMITED
BALANCE SHEET AS ON 31ST MARCH 2026

Rs.In Lakhs

		Particulars	Note No.	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
				Rs	Rs	Rs	Rs
I.		**EQUITY AND LIABILITIES**					
1		**Shareholders' funds**					
	(a)	Share capital	2	618.00		618.00	
	(b)	Reserves and surplus	3	2238.55		1998.65	
	(c)	Money received against share warrants		-	2856.55	-	2616.65
2		**Share application money pending allotment**			-		
3		**Non-current liabilities**					
	(a)	Long-term borrowings	4	618.40		414.54	
	(b)	Deferred tax liabilities (Net)	5	8.45		.00	
	(c)	Long-term provisions	6	14.08		9.32	
				-	640.93	-	423.86
4		**Current liabilities**					
	(a)	Short-term borrowings		-		-	
	(b)	Trade payables	7	32.75		89.35	
	(c)	Other current liabilities	8	764.54		591.18	
	(d)	Short-term provisions	9	140.80	938.09	137.89	818.42
		TOTAL			4435.57		3858.93
II.		**ASSETS**					
		Non-current assets					
1	(a)	Property, Plant and Equipment & Intangible Assets	10				
		(i) Property, Plant & Equipment		1645.92		1678.74	
		(ii) Intangible assets		-		-	
		(iii) Capital work-in-progress		.00		.00	
		(iv) Intangible assets under development		390.60		220.00	
				2036.52		1898.74	
	(b)	Non-current investments		-		-	
	(c)	Deferred tax assets (net)	5	.00		71.19	
	(d)	Other non-current assets	11	1961.65	3998.17	1580.56	3550.48
2		**Current assets**					
	(a)	Current investments		-		-	
	(b)	Inventories	12	-		-	
	(c)	Trade receivables	13	46.79		29.63	
	(d)	Cash and cash equivalents	14	107.77		22.80	
	(e)	Short-term advances	15	.00		59.79	
	(f)	Other current assets	16	282.84	437.40	196.23	308.45
		TOTAL			4435.57		3858.93

Contingent Liabilities & Commitments 17

SIGNIFICANT ACCOUNTING POLICIES &
NOTES ON ACCOUNT 1-45

FOR VCA & Associates
CHARTERED ACCOUNTANTS

Sd/-
(C.A. Premala Balkawade)
PARTNER
FRN: 114414W
M.No: 126361
UDIN - 26126361HSHPAI4307
Place - Mumbai
Date 29th May 2026

FOR AND ON BEHALF OF THE BOARD OF
KONTOR SPACE LIMITED
CIN: L70109MH2018PLC304258

Sd/	Sd/
Kanak Mangal	Neha Mittal
Whole time Director	Director
DIN -03582631	DIN - 08607494
Sd/	Sd/
Sanjeev Chhajed	Sudha Didwaniya
Chief Financial Officer	Company Secretary
PAN - ABFPC7567G	PAN - CDXPD9410P

KONTOR SPACE LIMITED
NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Rs.In Lakhs

Note 2 SHARE CAPITAL

Disclosure pursuant to Note no. 6(A)(a,b & c) of Part I of Schedule III to the Companies Act, 2013

Share Capital	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Number	Rs	Number	Rs
Authorised				
Equity Shares of Rs 10 each	7,000,000	700.00	7,000,000	700.00
Issued				
Equity Shares of Rs 10 each	6,180,000	618.00	6,180,000	618.00
Subscribed & Paid up				
Equity Shares of Rs 10 each fully paid	6,180,000	618.00	6,180,000	618.00
Subscribed but not fully Paid up				
Equity Shares of Rs 10 each, not fully paid up	-	-	-	-
Total	6,180,000	618.00	6,180,000	618.00

Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule III to the Companies Act, 2013

Particulars - Equity Shares	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Number	Rs	Number	Rs
Shares outstanding at the beginning of the year	6,180,000	618.00	6,180,000	618.00
Shares Issued during the year	-	.00	-	.00
Shares bought back during the year	-	.00	-	.00
Shares outstanding at the end of the year	6,180,000	618.00	6,180,000	618.00

Disclosure pursuant to Note no. 6(A)(f) of Part I of Schedule III to the Companies Act, 2013

NIL Equity Shares (NIL Previous year) are held by None, the holding company.

Disclosure pursuant to Note no. 6(A)(g) of Part I of Schedule III to the Companies Act, 2013 (more than 5%)

Name of Shareholder	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Kanak Mangal	4,018,339	65.02%	4,416,739	71.47%
Neha Mittal	1,125	0.02%	1,125	0.02%
Sneha Agrawal	1,125	0.02%	1,125	0.02%
Public	2,159,411	34.94%	1,761,011	28.50%

Disclosure pursuant to Note no. 6(A)(i) of Part I of Schedule III to the Companies Act, 2013 : NIL

Disclosure pursuant to Note no. 6(A)(l) of Part I of Schedule III to the Companies Act, 2013 : NIL

Disclosure pursuant to Note no. 6 (A) (e, h, j) of Part I of Schedule III to the Companies Act, 2013

Rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital.

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Number	Description	Number	Description
Equity Shares	6,180,000	Parri Pasu	6,180,000	Parri Pasu
Restrictions on the distribution of dividends		None		None
voting rights or with differential voting rights as to dividend		All shares have equal Voting Rights		All shares have equal Voting Rights

Particulars	Number	Description	Number	Description
Preference Shares	-		-	
Preferential rights in respect of payments of fixed dividend and repayment of capital.	-	Not Applicable	-	Not Applicable
Voting rights or with differential voting rights as to dividend		Not Applicable		Not Applicable
Full or partial participating rights in surplus profits or surplus capital		Not Applicable		Not Applicable
Cumulative, noncumulative, redeemable, convertible, non-convertible		Not Applicable		Not Applicable

Shares reserved for issue under options and contracts / commitments for the sale of shares / disinvestment, including the terms and amounts : NIL

Terms of any securities convertible into equity / preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date. : NIL

Shareholding of Promoters:

Name of Shareholder	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	No. of Equity Shares held	% of Holding	No. of Equity Shares held	% of Holding
Kanak Mangal	4,018,339	65.02%	4,416,739	71.47%
Neha Mittal	1,125	0.02%	1,125	0.02%
Sneha Agrawal	1,125	0.02%	1,125	0.02%

Note 3 **RESERVES AND SURPLUS**

Disclosure pursuant to Note no. 6(B) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs	Rs
a. Security Premium		
Share Premium	-	-
Add: Addition during the year	1394.40	1394.40
	1394.40	1394.40
b. Surplus		
Opening balance	604.25	189.76
(+) Net Profit/(Net Loss) For the current year	227.00	412.42
(-) Short/Excess provision of Tax Earlier years	12.90	2.06
(-) Short MAT	.00	.00
(-) Interim Dividends	-	-
(-) Transfer for Bonus	.00	.00
Closing Balance	**844.15**	**604.25**
Total Reserves & Surplus	**2238.55**	**1998.65**

Note 4 **LONG-TERM BORROWINGS**

Disclosure pursuant to Note no. 6(C) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs	Rs
Secured		
(a) Term Loans		
Aditya Birla Finance Ltd (ABFL)	376.26	409.17
(ABFL Loan is primarily secured by way of first and exclusive charge on Property Plot No Unit No 17, 4th Floor, Peninsula House, House No 235/237,Dr Dadabhai Navroji Road, Mumbai 400001)		
Terms of Repayment : Repayable under EMI		
No of EMI's: Repayable in 144 EMI's		
Sanctioned Amount : 5.03 Crore		
Bank of Maharashtra		
(BOM Loan is Secured by way of Hypothication on the Movable Fitout Fixed Assest Created out of Bank Loan	242.14	-
Term of Repayment : Repayble Under EMI		
Nos of EMI : Repayble in 54 Monthly		
Sanctioned Amount - 6 Crore		
(b) Car loan		
HDFC Bank	.00	5.37
(Secured against Hypothecation of Car)		
Terms of Repayment : Repayment under EMI		
No. of EMI's : Repayable in 60 EMI's		

Total Secured Long Term Borrowings	618.40	414.54
In case of continuing default as on the balance sheet date in repayment of loans and interest		
1. Period of default - None		
2. Amount - NIL		
Unsecured		
(a) Loans and advances from related parties	-	-
(of the above, Rs None is guaranteed by Directors)		
Total Unsecured Long Term Borrowings	**-**	**.00**
In case of continuing default as on the balance sheet date in repayment of loans and interest		
1. Period of default - None		
2. Amount - NIL		
Total Long Term Borrowings	**618.40**	**414.54**

Note 5 DEFERRED TAX ASSET (NET)

The Company has accounted for taxes on income in accordance with AS-22 – Accounting for Taxes on Income issued by the Institute of Chartered Accountants of India. Consequently, the net incremental deferred tax (liability) / asset is charged / credited to Profit and Loss Account. The year end position of taxes on income is as under:

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs.	Rs.
Deferred tax liability		
Fixed Assets : Impact of Difference between tax depreciation and depreciation / amortisation charged for financial reporting	8.46	-71.19
Others	-	-
Gross deferred tax liability	8.46	-71.19
Deferred tax asset		
Impact of expenditure charged to the statement of profit and loss in the current year but allowed for tax purposes on payment basis	.00	.00
Others	-	-
Gross deferred tax asset	.00	.00
Net deferred tax liability / (asset)	**8.46**	**-71.19**

Note 6 LONG TERM PROVISION

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs	Rs
Provision for Employee Benefit	14.08	9.32
Long Term Provision	**14.08**	**9.32**

Note 7 TRADE PAYABLES

Disclosure pursuant to Note no. 6(D) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs	Rs
(a) Trade Payables		
i)total oustanding dues of micro enterprises and small enterprises		
ii)total oustanding dues of creditors other than micro enterprises and small enterprises	32.75	89.35
	32.75	89.35
(b) Others	-	-
Total Trade Payables	**32.75**	**89.35**

Trade Payable ageing schedule	Figures at the end of the current reporting year	Figures at the end of the previous reporting year

Particulars	Outstanding for following periods from due date of payment					Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	-	-	-	-	-	-	-	-	-	-
(ii)Others	32.75				**32.75**	89.35				**89.35**
(iii) Disputed dues – MSME	-				-	-				-
(iv) Disputed dues - Others	-				-	-				-
	32.75	-	-	-	32.75	89.35	-	-	-	89.35

Note 8 OTHER CURRENT LIABILITIES

Disclosure pursuant to Note no. 6(G) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs	Rs
(a) Current Maturities of Long Term Debt		
From Banks		
Aditya Birla Finace Ltd	32.91	29.72
(ABFL Loan is primarily secured by way of first and exclusive charge on Property Plot No Unit No 17, 4th Floor, Peninsula House, House No 235/237,Dr Dadabhai Navroji Road, Mumbai 400001)		
Terms of Repayment : Repayable under EMI		
No of EMI's: Repayable in 144 EMI's		
HDFC Bank		
(Secured against Hypothecation of Car)	5.37	20.57
Terms of Repayment : Repayment under EMI		
No. of EMI's : Repayable in 60 EMI's		
Mufin Green Finance Ltd		
(b) Other Current Liabilities	726.25	540.90
(c) Security Deposit	.00	.00
(d) Advance from Debtors	.00	.00
Total Current Liabilities	**764.54**	**591.18**

Note 9 SHORT TERM PROVISIONS

Disclosure pursuant to Note no. 6(H) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs	Rs
(a) Provision for employee benefits		
Salary & Reimbursements	13.95	8.17
(b) Taxation		
Provision for Taxation	102.22	105.00
(c) Provision for Expenses	24.64	24.72
Total Short Term Provisions	**140.80**	**137.89**

KONTOR SPACE LIMITED
NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Rs.In Lakhs

Note 10 Property, Plant and Equipment & Intangible Assets

Disclosure pursuant to Note no. I (i), (ii), (iii); Note no. J (i),(ii); Note no. J and Note no. L of Part of Schedule III to the Companies Act, 2013

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		April 1, 2025	Additions	Disposal	March 31, 2026	April 1, 2025	Depreciation for the year	On disposals/ Adjustments	March 31, 2026	April 1, 2025	March 31, 2026
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
a	**Property, Plant & Equipment**										
	Plant & Machinery	107.96		-	107.96	42.30	6.83		49.13	65.66	58.83
	Lease Hold Improvement	1142.93	191.55	-	1334.48	213.82	185.98		399.80	929.11	934.68
	Furniture & Fixtures	126.87	12.32	-	139.19	42.14	12.98		55.12	84.73	84.07
	Office Equipments	43.43	2.66	-	46.09	4.32	2.88		7.21	39.11	38.89
	Computer & Printers	14.03	4.50	-	18.52	11.50	1.47		12.96	2.53	5.56
	Car	101.53	.00	-	101.53	76.71	7.75		84.46	24.83	17.07
	Building	609.87	.00	-	609.87	77.09	25.95	-	103.04	532.77	506.83
	Total (Current Year)	2146.61	211.02	-	2357.64	467.87	243.85	.00	711.72	1678.74	1645.92
	Total (Previous Year)	.00	.00	-	.00	.00	.00	.00	.00	.00	.00
b	**Intangible Assets**										
	Total(Current year)	-	-	-	-	-	-	-	-	-	-
	Total (Previous Year)	-	-		-	-	-	-	-	-	-
c	**Work In Progress**	.00	.00	.00	.00	-	-	-	-	.00	.00
	Total	.00	.00	.00	.00	-	-	-	-	.00	.00
d	**Intangible assets under Development**	220.00	170.60		390.60	-	-	-	-	220.00	390.60
	Total	220.00	170.60		390.60	-	-	-	-	220.00	390.60
	Grand Total	2366.61	381.62	-	2748.24	467.87	243.85	.00	711.72	1898.74	2036.52

KONTOR SPACE LIMITED
NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Rs.In Lakhs

Note 11 OTHER NON CURRENT ASSETS

Disclosure pursuant to Note no.M (i),(ii) and (iii) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
a. Long term trade receivables	-	-	-	-
Trade Recievable considered good - Secured		-		-
Trade Recievable considered good - Unsecured			-	-
Trade Recievable which have significant increase in Credit Risk		-		-
Trade Recievable - credit impaired		-		-
Doubtful	-		-	
Less: Provision for doubtful debts	-	-	-	-
Total (a)		-		-
b. Security Deposits				
Unsecured, considered good				
InterCorporate Deposit with Aditya Birla(Interest Free)	18.00		18.00	
NSE Deposit	15.62		15.62	
MSECL	1.50		1.50	
Office Deposit	1140.73	1175.85	823.93	859.06
c. Others Non Current Assets				
Prepaid Exp	205.80	205.80	141.50	141.50
Other Advance	580.00	580.00	580.00	580.00
Miscellaneous expenditure				
(to the extent not written off or adjusted)				
Preliminary Expenses	.00		.00	
Add : Incurred During the year	-		-	
	.00		.00	
Less : Written off During the year	.00	-	.00	.00
Pre-Operative Expenses	-		-	
Add : Incurred During the year	-		-	
	-		-	
Less : Written off During the year	-	-	-	-
Total Other Non-Current Assets		1961.65		1580.56

Disclosure pursuant to Note no. M (iii) (iii) of Part I of Schedule III to the Companies Act, 2013

Details of debts due by related parties

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs.	Rs.
Directors *	-	-
Other officers of the Company *	-	-
Firm in which director is a partner *	-	-
Private Company in which director is a member	-	-
Total debts due by related parties	-	-

*Either severally or jointly

KONTOR SPACE LIMITED
NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Rs.In Lakhs

Note 12 INVENTORIES

Disclosure pursuant to Note no.O (i), (ii) and (ii) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
a. Stock-in-trade(Trading Stock) Stock	-	-	-	-
(Trading Stock is valued at lower of cost or net realisable value whichever is lower. Cost is arrived at on FIFO method and includes incidental expenses on fair basis & direct cost like customs duty)				
Total Inventories		-		-

Note 13 TRADE RECEIVABLES

Disclosure pursuant to Note no.P (i), (ii), (iii) and (iv) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	Rs	Rs
A. Trade receivables outstanding for a period less than six months from the date they are due for payment		
Trade Recievable considered good - Secured	-	
Trade Recievable considered good - Unsecured	46.79	29.63
Trade Recievable which have significant increase in Credit Risk	-	
Trade Recievable - credit impaired	-	
	46.79	29.63
Less: Provision for doubtful debts	-	-
Sub Total (A)	46.79	29.63
B. Trade receivables outstanding for a period exceeding six months from the date they are due for payment		
Trade Recievable considered good - Secured	-	
Trade Recievable considered good - Unsecured	-	-
Trade Recievable which have significant increase in Credit Risk	-	
Trade Recievable - credit impaired	-	
Less: Provision for doubtful debts	-	
Sub Total (B)	-	-
Total Trade Receivables (A+B)	**46.79**	**29.63**

TRADE RECEIVABLE OUTSTANDING :-

Trade Receivable ageing schedule	Figures at the end of the current reporting year						Figures at the end of the previous reporting year					
	Outstanding for following periods from due date of payment						Outstanding for following periods from due date of payment					
Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivable- Considered good	46.79	-	-	-	-	46.79	29.63	-	-	-	-	29.63
(ii) Undisputed Trade Receivable- Considered Doubtful	-					-	-					-
(iii) Disputed Trade Receivable- Considered good	-					-	-					-
(iv) Disputed Trade Receivable- Considered Doubtful	-					-	-					-
	46.79		-	-	-	46.79	29.63		-	-	-	29.63

Details of Debts Due from Related Parties		
Particulars	**Figures as at the end of Current Reporting Period**	**Figures as at the end of Previous Reporting Period**
	Rs	Rs
Directors *	-	-
Other officers of the Company *	-	-
Firm in which director is a partner *	-	-
Private Company in which director is a member,KMP	-	-
Total Debts Due by Related Parties	**-**	**-**

*Either severally or jointly

Note 14 CASH AND CASH EQUIVALENTS

Disclosure pursuant to Note no.Q (i), (ii), (iii), (iv) and (v) of Part I of Schedule III to the Companies Act, 2013

Particulars	**Figures as at the end of Current Reporting Period**		**Figures as at the end of Previous Reporting Period**	
	Rs	Rs	Rs	Rs
A. Balances with banks		14.83		16.98
B. Cash on hand		1.64		5.72
C. Others Bank Balances (Fixed Deposits)		91.30		.10
Total Cash and cash equivalents (A+B+C)		107.77		22.80

Note 15 SHORT TERM LOANS AND ADVANCES

Disclosure pursuant to Note no.R (i), (ii) & (iii) of Part I of Schedule III to the Companies Act, 2013

Particulars	**Figures as at the end of Current Reporting Period**		**Figures as at the end of Previous Reporting Period**	
	Rs	Rs	Rs	Rs
A. Loans and advances to related parties		-		-
Secured, considered good		-		-
Unsecured, considered good	-	-		-
Doubtful	-		-	
Less: Provision for doubtful loans and advances	-	-	-	
Sub Total (A)		-		-
B. Others				
Unsecured, considered good				
To be recoverable in cash or in kind for the value to be received.				
Loans and advances to Employee			.03	
Prepaid Expneses			59.76	
Other advances recoverable		.00	.00	59.79
Doubtful			-	
Less: Provision for doubtful ______________	-	-	-	
Sub Total (B)		.00		59.79
Total Short-term loans and advances (A+B)		.00		59.79

Disclosure pursuant to Note no.R (iv) of Part I of Schedule III to the Companies Act, 2013

Details of Loans and advances to related parties

Particulars	**Figures as at the end of Current Reporting Period**		**Figures as at the end of Previous Reporting Period**	
	Rs	Rs	Rs	Rs
Directors *		-		-
Other officers of the Company *		-		-
Firm in which director is a partner *		-		-
Private Company in which director is a member		-		

Total Loans and advances to related parties		-		

Note 16 **OTHER CURRENT ASSETS**

Disclosure pursuant to Note no.R (i), (ii) & (iii) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
Taxation		254.09		190.22
Non-Taxation		28.75		6.01
Total Other Current Assets		282.84		196.23

Note 17 **CONTINGENT LIABILITIES AND COMMITMENTS**

Disclosure pursuant to Note no. 6(T) of Part I of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	in Rs.	in Rs.	in Rs.	in Rs.
A. Contingent Liabilities				
(1) Claims against the company not acknowledged as debt	-	-	-	-
(2) Guarantees	-	-		
(3) Other money for which the company is contingently liable	-	-		
Sub Total (A)		-		-
B. Commitments				
(1) Estimated amount of contracts remaining to be executed on capital account and not provided for	-			
(2) Uncalled liability on shares and other investments partly paid	-			
(3) Other commitments (specify nature)	-			
Sub Total (B)		-		-
Total Contingent Liabilities and Commitments (A+B)		**-**		**-**

KONTOR SPACE LIMITED
NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Note 18 **REVENUE FROM OPERATIONS** **Rs.In Lakhs**

Disclosure pursuant to Note no. 2 of Part II of Schedule III to the Companies Act, 2013

In respect of a company **other than a finance company** revenue from operations shall disclose separately in the notes revenue from

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
Sale of products	2897.47		2330.03	
Round Off				
Gross Revenue		2897.47		2330.03
Less: Indirect Tax		441.99		355.43
Net Revenue From Operations		**2455.48**		**1974.60**

Note 19 **OTHER INCOME**

Disclosure pursuant to Note no. 4 of Part II of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
Interest on Income Tax Refund	.00		.00	
Other Income	.00		.00	
Interest Income	37.89		49.31	
		37.89	-	49.31
Total Other Income		**37.89**		**49.31**

KONTOR SPACE LIMITED

ANNEXURE TO RESTATED NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Annexure to Note No. 18.00

REVENUE FROM OPERATIONS

Rs.In Lakhs

Particulars	**Figures as at the end of Current Reporting Period**		**Figures as at the end of Previous Reporting Period**	
Sales				
Operation Income	2455.48		1974.60	
GST	441.99		355.43	
	-		-	
		2897.47		2330.03
TOTAL SALES		**2897.47**		**2330.03**

KONTOR SPACE LIMITED
NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Rs.In Lakhs

Note 20 EMPLOYEE BENEFIT EXPENSES

Disclosure pursuant to Note no. 5(1)(a) of Part II of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
Salaries, Wages and bonus				
Salaries & Bonus	148.49		116.09	
Directors' Remuneration	12.00	160.49	29.10	145.19
Staff welfare expenses	-	-	-	-
Total Employee Benefit Expenses		**160.49**		**145.19**

Note 21 FINANCE COST

Disclosure pursuant to Note no. 3 of Part II of Schedule III to the Companies Act, 2013

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
Interest Expense				
Interest	52.13		.00	
Interest On Property Loan	43.78		46.52	
Interest on Car Loan	1.18		2.59	
	-	97.09	-	49.11
Other borrowing costs				
Bank Charges	.37	.37	.33	.33
Total Finance Cost		**97.46**		**49.44**

Note 22 OTHER EXPENSES

Particulars	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	Rs	Rs	Rs	Rs
OTHER EXPENSES				
Rent Expenses		1148.97		839.38
Audit Fees		1.00		.50
Marketing Expenses		.69		.15
ROC Fees		.67		.65
CAR Insurance		.81		.81
Car Service Charges		2.29		.15
Electricity charges		155.35		109.15
Power & Fuel		1.56		4.21
Internet Expenses		23.69		22.00
Office Expenses		54.65		51.92
Brokerage Charges and Commission		34.31		38.61
Conveyance & Travelling Expenses		3.50		2.81
House Keeping Charges		74.63		45.07
Postage & Courier		.24		.27
Printing & Stationery		.74		.76
Professional Tax		.03		.03
Professional Fees		17.97		.98
Repair & Maintenace		1.01		91.41
Stamp Duty		2.18		5.95
Telephone Charges		1.02		.80
RTA Exp		.35		.35
Depository Exp		.55		.82
Listing Fee		.77		.77
Market Maker Fee		3.78		3.00
IPO Exp				.00
Supervision Work Exp		20.58		9.02
Processing Fee		21.56		.00
Round off		.00		-.09
AMC Charges		3.96		.00
Web Expense		1.28		1.99
MMRDAExp		2.05		1.25
OTHER EXPENSES		2.51		4.68
Total Other Expenses		**1582.70**		**1237.39**

KONTOR SPACE LIMITED

NOTES TO ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Other notes **Rs.In Lakhs**

23 In the opinion of the Board, the Current Assets, Loans and Advances have a value of realisation under ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet and the provision for all known liabilities have been made and the same is not in excess of the amount reasonably necessary.

24 Auditors' remuneration in accordance with paragraph 4B of part II of Schedule III to the Companies Act, 2013 is as under:

Particulars	2025-26	2024-25
As Auditors	1.00	.50
	1.00	**.50**

25 Earning per share is calculated as under:

Particulars	2025-26	2024-25
Earning per share		
No. of shares at the beginning of the year	6,180,000	6,180,000
No. of shares at the end of the year	6,180,000	6,180,000
Weighted average no. of shares	6,180,000	6,180,000
Net profit after Taxation	227.00	412.42
Basic earning per share	3.67	6.67
Dilluted earning per share	3.67	6.67

26 Disclosure of Provisions as required by AS-29 is as under:

Particulars	Opening Balance	Additional provisions during the year	Amount Used & Unused amount reversed during	Closing Balance
		Rs	Rs	Rs
Income-tax	-	102.22	-	102.22

27 Related Party Disclosures, as required by AS-18 are given below:

Key Managerial :	**Relation**
Kanak Mangal	Whole Time Director
Neha Mittal	Director
Sanjeev Chhajed	CFO
Sudha Didwania	Company Secretary

Transactions with related party:

TRANSACTIONS DURING THE YEAR	**Relationship**	**Current Year (Rs)**	**Previous Year (Rs)**
Director Remuneration	Key Managerial Persons	12.00	29.10
	Others	-	-
Loan Received	Key Managerial Persons	-	-
	Others	.00	.00
Loan Repaid	Key Managerial Persons	-	-
	Others	.00	.00
Loan Outstanding	Key Managerial Persons	-	-
	Others	.00	.00
Interest Paid	Key Managerial Persons	-	-
	Others	.00	.00

28 The previous year's figures are regrouped / rearranged / reclassified wherever considered necessary to correspond with the figures of current year.

29 Provision for interest is not made as per provisions of MSME Act. As management has informed to us that interest component is included in the rate charged for long duration as compared with MSME period of payment.

30 **Post-Employment Benefits; Defined benefit plans**

The Provision for Gratuity and Leave Encashment is made per the acturial valuation report.

Particulars	March 31 2026	March 31 2025
Leave Encashment	1.31	-3.22
Gratuity	3.46	3.91

Table 1: Assets and Liabilities

Particular	March 31 2026	March 31 2025
Defined Benefit Obligation	12.78	9.32
Fair Value Of Plan Assets	.00	.00
Unrecognised Past Service Cost	.00	.00
Net Liability(Asset)	12.78	9.32

Table 2: Bifurcation Of Liability

Particular	March 31 2026	March 31 2025
Current Liability	938.09	818.42
Non-Current Liability	640.93	423.86
Net Liability(Asset)	1579.02	1242.28

Table 3: Income/Expenses Recognized during the period

Particular	March 31 2026	March 31 2025
Employee Benefit Expense	160.49	145.19

Table 4 : Key Assumptions

Particular	March 31 2026	March 31 2025
Discount Rate	6.60% p.a	6.55% p.a
Withdrawal Rates	30 % p.a at all ages	30 % p.a at all ages
Salary Growth Rate	6 % p.a	6 % p.a

Table 5: Summary Data

Particular	March 31 2026	March 31 2025
Number of Employees	26	26
Total Monthly Salary (Rs.)	16.48	12.93

Average Monthly Salary (Rs.)	.63	.50
Average Age (Years)	37.22	35.11
Average Past Service (Years)	2.65	2.19
Average Future Service (Years)	22.78	24.89
Weighted Average Duration (Years)	3.26	3.29

Table 6: Financial Assumptions

Particular	March 31 2026	March 31 2025
Discount Rate	6.60% p.a	6.55% p.a
Salary Growth Rate	6 % p.a	6 % p.a
Expected Rate of Return	Not Applicable	Not Applicable

Table 7: Funded status of the plan

Particular	March 31 2026	March 31 2025
Present value of unfunded obligations	12.78	9.32
Present value of funded obligations	.00	.00
Fair value of plan assets	.00	.00
Unrecognised Past Service Cost	.00	.00
Net Liability (Asset)	**12.78**	**9.32**

31 MSME details were given as per information provided by the management.

32 Other information pursuant to General Instructions for preparation of Balance Sheet and Statement of Profit & Loss of Schedule III to the Companies Act, 2013 is not applicable.

33 As per Management Representation no proceedings have been initiated or pending against the company and company does not holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

34 As confirmed by the management,the company is not categorized as will full defaulter.

35 As per the certificate given by Company Secretary, there has been no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 particulars are as follows

Sr No	Particular	Amounts
1	Name of the struck off Company	Nil
2	Nature of transactions with the struck- off company	Nil
3	Investments in Securities	Nil
4	Receivables	Nil
5	Payables	Nil
6	Shares held by struck off companies	Nil
7	Other outstanding balances (to be specified)	Nil
8	Balance outstanding and	Nil
9	Relationship with the struck off company (if any)	Nil

36 Following are the charge pending to be registered with the Registrar of Companies beyond the Statutory period.

Loan from Aditya Birla Finance Limited of Rs.5,03,00,000/- on 4th August 2022 disbursed is not registered with ROC

37 As per Management representation, compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

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

39 During the year the company has not received any fund from any persons (s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall 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.

40 There were no such transactions reported in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961(such as, search or survey or any other relevant provisions of the Income Tax Act, 1961) due to non recording of transactions. The previously unrecorded income has been properly recorded in the books of account during the year.

41 As per management representation the company is not covered under section 135 of the companies act i.e. disclosure with regards to CSR activities.

42 As per management representation the company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

43 The Trade Receivables & Trade Payables and Loans and advances are subject to confirmation. Also, there is difference in Closing Confirmation of Fixed Deposit as compared to Actuals in Thousands.

44	***Ratios***	**31 March 2026**			**31 March 2025**		
		a	**b**	**Ratio (a/b)**	**a**	**b**	**Ratio (a/b)**
a)	Current Ratio,	437.40	938.09	0.47	308.45	818.42	0.38
b)	Debt-Equity Ratio,	618.40	618.00	1.00	414.54	618.00	0.67
c)	Debt Service Coverage Ratio,	749.81	753.77	0.99	640.98	513.93	1.25
d)	Return on Equity Ratio,	227.00	618.00	0.37	412.42	618.00	0.67
e)	Trade Receivables turnover ratio,	46.79	2455.48	0.02	29.63	1974.60	0.02
f)	Trade payables turnover ratio,	32.75	2455.48	0.01	89.35	1974.60	0.05
g)	Net capital turnover ratio,	2455.48	2856.55	0.86	1974.60	2616.65	0.75
h)	Net profit ratio,	227.00	2493.38	0.09	412.42	2023.90	0.20

i)	Return on Capital employed,	506.32	2856.55	0.18	464.77	2616.65	0.18

45 Other information pursuant to General Instructions for preparation of Balance Sheet and Profit & Loss Account of Schedule III to the Companies Act, 2013 is not applicable.

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS 0

FOR VCA & Associates	FOR AND ON BEHALF OF THE BOARD OF	
CHARTERED ACCOUNTANTS	**KONTOR SPACE LIMITED**	
	CIN: L70109MH2018PLC304258	
Sd/-		
(C.A. Premala Balkawade)	Sd/-	Sd/-
PARTNER	Kanak Mangal	Neha Mittal
FRN: 114414W	Whole time Director	Director
M.No: 126361	DIN -03582631	DIN - 08607494
UDIN - 26126361HSHPAI4307		
Place - Mumbai		
Date - 29-May 2026	Sd/-	Sd/-
	Sanjeev Chhajed	Sudha Didwaniya
	Chief Financial Officer	Company Secretary
	PAN - ABFPC7567G	PAN - CDXPD9410P

AGM NOTICE

NOTICE

Notice is hereby given that the 08th ANNUAL GENERAL MEETING of the members of KONTOR SPACE LIMITED will be held on Wednesday, 30th September, 2026 through VC/ OAVM facility at 01:00 P.M. (IST) to transact, with or without modification.

ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026, together with the Directors' and the Auditors' Reports thereon.

   To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

   "**RESOLVED THAT** the audited financial statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon, be and are hereby received, considered and adopted"

2. To appoint a Director in place of Ms. Neha Mittal (DIN: 08607494), who retires by rotation at this Annual General Meeting and, being eligible, offers herself for re-appointment.

   To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

   "**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the consent of the members of the Company be and is hereby accorded to the re-appointment of Ms. Neha Mittal (DIN: 08607494) as a Director, liable to retire by rotation."

SPECIAL BUSINESS:

1. To appoint M/s. V C A & Associates, Chartered Accountants (Firm Registration No. 114414W), as the Statutory Auditors of the Company for a term of five consecutive years, commencing from the conclusion of the ensuing Annual General Meeting and continuing until the conclusion of the Annual General Meeting to be held for the financial year 2030-31, i.e. from FY 2026-27 to FY 2030-31.

   To consider and, if thought fit, to pass the following Resolution as an 'Ordinary Resolution'.

"**RESOLVED THAT** pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and based on the recommendation of the Board of Directors of the Company, **M/s. V C A & Associates, Chartered Accountants (Firm Registration No. 114414W)**, be and are hereby appointed as the **Statutory Auditors of the Company**, to hold office from the conclusion of this Annual General Meeting until the conclusion of the 13th Annual General Meeting, for a term of **five consecutive years**, commencing from the financial year **2026-27 to 2030-31**, at such remuneration as may be determined by the Board of Directors of the Company in consultation with the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental to give effect to this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorized to decide and finalize the terms and conditions of appointment, including remuneration of the Statutory Auditors."

For & on behalf of the Board KONTOR SPACE LIMITED

SD/-

Sudha Didwania

COMPANY SECRETARY AND COMPLIANCE OFFICER

NOTES

1. The Ministry of Corporate Affairs ("MCA") has, vide, General Circular No. 14/2020 dated 8th April 2020, General Circular No. 17/2020 dated 13th April 2020, General Circular No. 20/2020 dated 5th May 2020, General Circular No. 22/2020 dated 15th June 2020, General Circular No. 33/2020 dated 28th September 2020, General Circular No. 39/2020 dated 31st December 2020, General Circular No. 02/2021 dated 13th January 2021, General Circular No. 10/2021 dated 23rd June 2021, General Circular No. 20/2021 dated 8th December 2021, General Circular No. 21/2021 dated 14th December 2021, General Circular No. 3/2022 dated 5th May 2022, General Circular No. 09/2023 dated 25th September, 2023 and General Circular No. 09/2024 dated 19th September, 2024 and read with Securities and Exchange Board of India (SEBI) Circular No. SEBI/HO/CFD/ CMD1/CIR/P/2020/79 dated 12th May 2020, SEBI Circular No. SEBI/HO/CFD/ CMD2/CIR/P/2021/11 dated 15th January 2021 and SEBI Circular No. SEBI/HO/ CFD/CMD2/CIR/P/2022/62 dated 13th May 2022, SEBI Circular No. SEBI/HO/ CFD/PoD-2/P/CIR/2023/4 dated 05th January, 2023, SEBI Circular No. SEBI/HO/ DDHS/P/CIR/2023/0164 dated 06th October, 2023 and SEBI Circular No. SEBI/ HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated 03rd October, 2024 (collectively referred to as 'MCA and SEBI Circulars'/'the Circulars'), the Company is being permitted for sending of the Notice of the AGM along with Annual Report only through electronic mode to those Members whose e-mail IDs were registered with the Company/Depositories as well as for convening the 8th Annual General Meeting ("AGM"/"Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars, provisions of the Companies Act, 2013 (" The Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the AGM of the Company is being held through VC/OAVM. The Notice calling the AGM has been uploaded on the website of the Company at https://kontorspace.in can also be accessed from the websites of the Stock Exchanges i.e. NSE LIMITED at www.nseindia.com and Bigshare Services Private Limited (agency for providing the Remote e-Voting facility i.e. www.bigshareonline.com.

2. The Statement, pursuant to Section 102 of the Companies Act, 2013, as amended ('Act') setting out material facts concerning the business with respect to Item Nos. 3 forms part of this Notice. Additional information, pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations') and Secretarial Standard – 2 as annexed to the notice.

3. Pursuant to the above-mentioned MCA Circulars, physical attendance of the Members is not required at the AGM, and attendance of the Members through VC/OAVM will be counted for the purpose of reckoning the quorum under section 103 of the Companies Act, 2013 ("the Act").

4. PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS AND SEBI CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND SEBI CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCESLIP AND ROUTEMAP OF THIS AGM ARE NOT ANNEXED TO THIS NOTICE.

5. Members can join the AGM in the VC/OAVM mode upto 15 minutes before and 15 minutes after the scheduled time of the commencement of the AGM by following the procedure mentioned in the Notice. Members will be able to view the proceedings by logging into the Bigshare Services Private Limited e-Voting website at ivote.bigshareonline.com. The facility of participation at the AGM through VC/OAVM will be made available to at least 1,000 Members on a first come first served basis as per the MCA Circulars. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

6. Corporate/Institutional Members are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM on their behalf and cast their votes through remote e-voting or at the AGM. Corporate/Institutional Members intending to authorize their representatives to participate and vote at the Meeting are requested to send a certified copy of the Board resolution/ authorization letter to the Scrutinizer at e-mail ID csarvindmeena@gmail.com with a copy marked to ivote@bigshareonline.com and to the Company at companysecretary@kontorspace.in, authorizing its representative(s) to attend through VC/OAVM and vote on their behalf at the Meeting, pursuant to section 113 of the Act.

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

8. The Explanatory Statement pursuant to Section 102 of the Act setting out material facts concerning the business under Special business Items of the Notice, are annexed hereto. The relevant details, pursuant to Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking re-appointment at this AGM are also annexed. Requisite declarations have been received from the Directors seeking re-appointment has been attached herewith as Annexure-1

9. Vishal Manseta, Practicing Company Secretary (FCS No. F14075, CP No. 8981) Mumbai has been appointed as a scrutinizer to scrutinize the remote e-voting and e-voting during AGM to be carried out in a fair and transparent manner and they have communicated their willingness to be appointed so and will be available for the said purpose.

10. In accordance with the MCA Circulars and SEBI Circulars, the Notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories, unless any Member has requested for a physical copy of the same. The Notice convening the AGM and the Annual Report for the financial year 2025-26 is available on the Company's website at https://www.kontorspace.in/ .and may also be accessed on the websites of the Stock Exchanges i.e., National Stock Exchange of India Limited at www.nseindia.com and on the website of RTA.

11. As per Regulation 40 of the Listing Regulations, as amended, securities of listed companies can be transferred/transmitted and transposed only in dematerialized form. In view of this and to eliminate all risks associated with the physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings to dematerialized form by contacting their Depository Participants (DPs). Members can contact the Company's Registrar and Share Transfer Agent, Cameo Corporate Services Limited (RTA) at https://cameoindia.com/for assistance in this regard. The Company's Registrar and Transfer Agent for its Share Registry Work (Physical and Electronic) is Cameo Corporate Services Limited office situated at Subramanian Building #1, Club House Road Chennai 600002 - India.

12. Route map for directions to the venue of the meeting is provided in this Notice. Since the AGM will be held through VC/OAVM, the Route Map is not annexed in this notice.

13. The Register of Directors and Key Managerial Personnel and their shareholdings, maintained under Section 170 of the Companies Act, 2013, will be available electronically for inspection by the members at the AGM.

14. The Register of Contracts and Arrangements in which the Directors are interested, maintained under section 189 of the Companies Act, 2013, will be available electronically for inspection by the members at the AGM.

15. All documents referred to in the Notice will also be available for electronic inspection without any fee by the Members from the date of circulation of this Notice up to the date of the AGM.

16. Members may please note that SEBI vide its Circular No. SEBI/ HO/MIRSD/ MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialized form only while processing service requests viz. issue of duplicate securities certificate; claim from an unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4 for the above-mentioned requests and surrender their original securities certificate(s)for processing of service requests to the RTA. The RTA shall thereafter issue a 'Letter of confirmation' in lieu of physical securities certificate(s), to the securities holder/claimant within 30 days of its receipt of such request after removing objections, if any. The 'Letter of Confirmation' shall be valid for a period of 120 days from the date of its issuance, within which the securities holder/claimant shall make a request to the DP for dematerializing the said securities. Form ISR-4 is available on the website of RTA. It may be noted that any service request can be processed only after the folio is KYC Compliant.

17. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to the Depository Participants with whom they maintain their demat accounts. Members holding shares in physical form should submit their PAN to the RTA of the Company.

18. In compliance with the provisions of Section 110 of the Companies Act, 2013 and in compliance with the provisions of section 108 of the Companies Act, 2013, and Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide members the facility to exercise their right to vote at the 8th Annual General -Voting Services provided by Big share Services Private Limited.

19. The cut-off date for the purpose of determining the Members eligible for participation in remote e-voting (e-voting from a place other than venue of the AGM) and voting at the AGM is Wednesday, 23rd September, 2026. Please note that Members can opt for only one mode of voting i.e., either by voting at the meeting or remote e-voting. If Members opt for remote e-voting, then they should not vote at the Meeting and vice versa. However, once an e-vote on a resolution is cast by a Member, such Member is not permitted to change it subsequently or

cast the vote again. Members who have cast their vote by remote e-voting prior to the date of the Meeting can attend the Meeting and participate in the Meeting, but shall not be entitled to cast their vote again.

20. In accordance with the Secretarial Standard - 2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI") read with Clarification/ Guidance on applicability of Secretarial Standards - 1 and 2 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM. Since the AGM will be held through VC/OAVM, the Route Map is not annexed to this Notice.

21. In accordance with the MCA General Circular No. 20/2020 dated 5th May, 2020, MCA General Circular No. 09/2023 dated 25th September, 2023, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated 7th October, 2023 and SEBI Circular No. SEBI/HO/ DDHS/P/CIR/2023/0164 dated 6th October, 2023, the Annual Report for Financial Year 2025-26, which inter-alia comprises of the Audited Financial Statements along with the Reports of the Board of Directors and Auditors thereon for the Financial Year ended 31st March, 2026 pursuant to section 136 of the Act and Notice calling the AGM pursuant to section 101 of the Act read with the Rules framed thereunder, are being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company/ Cameo Corporate Services Limited or the DP(s).

The physical copies of such statements and Notice of AGM will be dispatched only to those shareholders who request for the same. Members are requested to register/ update their email addresses, in respect of electronic holdings with the Depository through the concerned DPs and in respect of physical holdings with the Company/ Cameo Corporate Services Limited by following due procedure.

22. Any person, who acquires shares of the Company and becomes a Member of the Company after dispatch of the Notice, holds shares as of the cut-off date i.e. Wednesday, 23rd September, 2026, may obtain the login ID and password by sending a request at ivote@bigshareonline.com. However, if the Member is already registered with Big share for remote e-voting, then he/she can use his/her existing User-ID and password for casting the vote. Only a Member who is entitled to vote shall exercise his/her/its vote through e-voting and any recipient of this Notice who has no voting rights as on the Cut-off Date should treat the same as intimation only.

23. Members are requested to:

• intimate to Cameo Corporate Services Limited / the Company, changes, if any, pertaining to their postal address, e-mail address, telephone/ mobile numbers, PAN, nominations, in Form ISR- 1 and other forms prescribed by SEBI;

• intimate to the respective DP, changes, if any, in their registered addresses at an early date, in case of shares held in dematerialised form;

• quote their folio numbers/DP ID/ Client ID in all correspondence;

• consolidate their holdings into one folio in case they hold shares under multiple folios in the identical order of names;

• register their PAN with their DPs, in case of shares held in dematerialised form; and

24. SCRUTINISER FOR E-VOTING: The Board of Directors has appointed Arvind Kumar Meena, Practising Company Secretary (FCS No. 11590, CP No. 15510) as the Scrutiniser to scrutinize the e-voting process and voting at the AGM in a fair and transparent manner.

25. The Scrutiniser shall, immediately after the conclusion of voting at the AGM, first count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses, not in the employment of the Company and make a consolidated Scrutinisers' report of the total votes cast in favour or against, if any, within prescribed timelines and provide the same to the Chairman or any person so authorised by him, who shall countersign the same and declare the result thereof.

26. The results declared along with the Scrutiniser's report shall be placed on the Company's website at https://www.kontorspace.in/ and shall also be communicated to the stock exchanges.

27. **SUBMISSION OF QUESTIONS / QUERIES PRIOR TO AGM:**

• For ease of conduct of AGM, Members who wish to ask questions/express their views on the items of the businesses to be transacted at the meeting are requested to write to the Company 'email ID companysecretary@kontorspace.in on or before 20th September, 2026 i.e., mentioning their name, demat account number/folio number, registered email ID, mobile number, etc. The queries may be raised precisely and in brief to enable the Company to answer the same suitably depending on the availability of time at the AGM.

28. INSTRUCTIONS FOR MEMBERS ATTENDING THE AGM THROUGH VC/OAVM: • ATTENDING THE AGM: Members will be provided with a facility to attend the AGM through video conferencing platform provided by Bigshare Services Private Limited. Members are requested to login at https://ivote.bigshareonline.com to join the Meeting by using the remote e- voting credentials.

• Please note that Members who do not have User ID and Password for e-voting or have forgotten User ID and Password may retrieve the same by sending email to Bigshare Services Private Limited.

• Members may join the Meeting through Laptops, Smartphones, Tablets or iPads for better experience. Further, Members will be required to use Internet with a good speed to avoid any disturbance during the Meeting. Members will need the latest version of Chrome, Safari, MS Edge or Firefox. Please note that participants connecting from Mobile Devices or Tablets or through Laptops 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 glitches. Members are encouraged to join the Meeting through Laptops with latest version of Google Chrome for better experience.

• Members can join the AGM in the VC/OAVM mode 15 minutes before the scheduled time of the commencement of the Meeting.

• In case of any query and/or help, in respect of attending AGM through VC/OAVM mode, Members may can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22.

28. THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

• The voting period begins on 27th September 2026 at 09:00 A.M and ends on 29th September 2026 at 5:00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Wednesday, 23rd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by Big share for voting thereafter.

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

• 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.

• 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.

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER: i. The voting period begins on 27th September, 2026 at 09.00 A.M. and ends on 29th September, 2026 at 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 Wednesday, 23rd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare 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.

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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.

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password.
	2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the 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 **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly.
	If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration
	Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e Voting services and you will be able to

	see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	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
	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 **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
	1) For OTP based login you can Clickon 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 with all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-vote (E-voting 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**	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 1800 22 55 33
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.comor call at toll free no.: 022- 48867000

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**LOGIN**" button under the '**INVESTOR LOGIN**' section to Login on E-Voting Platform.
- Please enter you **'USER ID'** (User id description is given below) and '**PASSWORD'** which is shared separately on you register email id.
- Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.
- Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.
- Shareholders holding shares in **physical form should enter Event No + Folio Number** registered with the Company as user id.

Note *If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).*

▪ Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

▪ If you have forgotten the password: Click on '**LOGIN**' under '**INVESTOR LOGIN**' tab and then Click on '**Forgot your password**?

▪ Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**Reset**'.

(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

<u>Voting method for shareholders on i-Vote E-voting portal:</u>

- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "**IN FAVOUR**", "**NOT IN FAVOUR**" or "**ABSTAIN**" and click on "**SUBMIT VOTE**". A confirmation box will be displayed. Click "**OK**" to confirm, else "**CANCEL**" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on investor portal.

3. **Custodian registration process for i-Vote E-Voting Website:**

- You are requested to launch the URL on internet browser: https:// ivote.bigshareonline.com
- Click on "**REGISTER**" under "**CUSTODIAN LOGIN**", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.

NOTE: If Custodian have registered on to e-Voting system of https:// ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**CUSTODIAN LOGIN**' tab and further Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**RESET**.
  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.

Investor Mapping:

First you need to map the investor with your user ID under "**DOCUMENTS**" option on custodian portal.

- Click on "**DOCUMENT TYPE**" dropdown option and select document type power of attorney (POA).
- Click on upload document "**CHOOSE FILE**" and upload power of attorney (POA) or board resolution for respective investor and click on "**UPLOAD**".

Note: The power of attorney (POA) or board resolution has to be named as the "**InvestorID.pdf**" (Mention Demat account number as Investor ID.)

- Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	**Helpdesk details**
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

4. **Procedure for joining the AGM/EGM through VC/ OAVM:**

For shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/ OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, Bigshare E-voting system page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to attend the AGM/EGM under the dropdown option.

- For joining virtual meeting, you need to click on "VC/OAVM" link placed beside of "**VIDEO CONFERENCE LINK"** option.
- Members attending the AGM/EGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM/EGM are as under:-

- The Members can join the AGM/EGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM/EGM is same as the instructions mentioned above for remote e-voting.
- Only those members/shareholders, who will be present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM/EGM.
- Members who have voted through Remote e-Voting will be eligible to attend the EGM. However, they will not be eligible to vote at the AGM/EGM.

- **Helpdesk for queries regarding virtual meeting:**

In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22, 022-62638338

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

The following statements sets out all material facts relating to the Special Business mentioned in the Notice:

Item No. 3: Appointment of M/s V C A & Associates, Chartered Accountants, as the Statutory Auditors of the Company.

The Board of Directors of the Company, at its meeting held on 05th September 2026, recommended the appointment of M/s V C A & Associates, Chartered Accountants, as the Statutory Auditors of the Company.

The Audit Committee and the Board of Directors at their meeting held on September 05, 2026 considered the eligibility, capability to serve the given business of the Company, market standing of the firm, clientele served, technical knowledge etc. and found M/s. V C A & Associates, Chartered Accountants (ICAI Firm Registration No. 114414W) best suited to appoint as a Statutory Auditor of the Company. M/s. V C A & Associates is a leading firm with impeccable reputation and goodwill. M/s. V C A & Associates have given their consent to act as the statutory auditors of the Company along with confirmation that their appointment, if made by the members, would be within the limits prescribed under the Companies Act, 2013 and they satisfy the criteria as provided under section 141 of the Companies Act, 2013.

M/s. V C A & Associates, Chartered Accountants (Firm Registration No. 114414W), are proposed to be appointed as the Statutory Auditors of the Company for a term of five consecutive years, commencing from the conclusion of the ensuing 08th Annual General Meeting and continuing until the conclusion of the Annual General Meeting to be held for the financial year 2030-31, i.e. for the financial years 2026-27 to 2030-31.

Accordingly, the approval of the shareholders of the Company is sought by way of an Ordinary Resolution for the appointment of M/s. V C A & Associates as the Statutory Auditors of the Company for the aforesaid term. The Board of Directors of the Company recommends the passing of the resolution set out in Item No. 3 of the Notice as an Ordinary Resolution.

None of the Directors or Key Managerial Personnel of the Company, including their relatives, is concerned or interested, financially or otherwise, in the said Resolution.

Annexure -A

Brief Profile of Mrs. Neha Mittal (DIN: 08607494) {Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and Secretarial Standard 2 (SS-2)

Description	**Details**
Name of the Director	Mrs. Neha Mittal
DIN	08607494
Age	33 years
Qualification	MBA
Term of the Proposed Appointment	Executive Director
Experience	Mrs. Mittal is an experienced business person. She has vast experience in financial planning, corporate strategy and business operations.
Directorship in other Companies	Not Applicable
Chairman/Member in the Committees of the other Boards of Companies *(Includes only Audit Committee and Stakeholders Relationship Committee (SRC))*	Not Applicable
Shareholding in the Company	1,125 Equity Shares
Disclosure of relationship between Directors inter-se	Mrs. Neha Mittal is the wife of the Promoter and Whole-Time Director, Mr. Kanak Mangal.

THANK YOU