

**ROTOGRAPHICS (INDIA)
LIMITED**

51ST ANNUAL GENERAL MEETING

2025-2026



CIN : L24200DL1976PLC008036
Registered Office : Shop No. 37
Shanker Market, Connaught Place,
Central Delhi, Janpath, Central
New Delhi -110001

BOARD OF DIRECTORS		COMPANY SECRETARY & COMPLIANCE OFFICER
Mr. Shrey Gupta	Managing Director	Ms. Nisha Company Secretary Email Id- csnishagupta12@gmail.com Contact No.- +91 9582764058
Ms. Pooja Das	Independent Woman Director	
Mr. Arun Kumar	Independent Director	
Mr. Ashok Kumar	Non-Executive Director	
Kaushik		
REGISTERED OFFICE		STATUTORY AUDITORS
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi- 110001 Email ID: info@rotoindia.co.in Website: www.rotoindia.co.in Phone: 011-47366600		M/s. BAS & Co. LLP Chartered Accountants, 804, Pearls Omaxe Building, NSP, Delhi-110034
SECRETARIAL AUDITOR		REGISTRAR AND TRANSFER AGENT
M/s V Kumar & Associates Company Secretaries 15/18 Basement, West Patel Nagar, New Delhi- 110008 Email Id: csvivekkumar@gmail.com Tel.011-46509785		Skyline Financial Services Private Limited D-153A, 1st Floor, Okhla Industrial Area Phase 1, New Delhi-110020 Concerned person: -Virender Rana Email: viren@skylinerta.com
STOCK EXCHANGE		INTERNAL AUDITOR
Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai- 400001		Ms. Geeta Narang Chartered Accountant New Delhi
BANKERS		CHIEF FINANCIAL OFFICER
HDFC BANK A 134-135, Ground Floor, Vikas Marg, Shakarpur, East Delhi, Delhi-110092		Mr. Raj Ratan Pugalia Chief Financial Officer Email Id- pugaliarajratan@gmail.com Contact No.- +91 9810653546

CONTENT

	Page No.
Notice	3-25
Directors' Report	26-35
Annexure-A Director's Report	36-45
Corporate Governance Certificate	46
Certificate of Non- Disqualification of Directors	47
CEO & CFO Certification	48
Compliance with Code of Conduct	49
Form No. AOC-2	50-51
Board Evaluation	52-53
Secretarial Audit Report	54-57
Management Discussion and Analysis	58-60
Independent Auditors' Report	61-71
Significant Accounting Policies & Notes To Financial Statements	72-82
Balance sheet, Statement of Profit and Loss Account, Cash Flow Statement and Notes to the Accounts	83-86
Notes to the Financial Statements	87-95

ROTOGRAPHICS (INDIA) LIMITED
CIN: L24200DL1976PLC008036
Regd: Off: Shop No. 37 Shanker Market Connaught Place,
Central Delhi, New Delhi-110001
Phone No. 011-47366600, Email Id: info@rotoindia.co.in Website: www.rotoindia.co.in

NOTICE

Notice is hereby given that the 51st Annual General Meeting of the Members of Rotographics (India) Limited will be held on Thursday, the 06th day of August, 2026, via video conferencing / other audio-visual mode (OAVM) at 12:00 P.M to transact the following business as:

ORDINARY BUSINESS:

- 1. To consider and adopt the Audited Financial Statement of the Company for the Financial Year ended March 31, 2026, along with the reports of the Board of Directors and Auditors thereon; to consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolution:****

“RESOLVED THAT the Audited Financial Statement of the Company for the Financial Year ended March 31, 2026, along with the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered and adopted.”

SPECIAL BUSINESS:

- 2. To Approve For Granting Loans, Giving Guarantee, Providing Security(ies) and/or Making Investment**

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

“RESOLVED THAT pursuant to the provisions of Section 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including Regulation 30, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the ‘Board’, which term shall be deemed to include any Committee thereof) to give loan(s), provide guarantee(s), provide security(ies) and/or make investment(s), in one or more tranches, to or in any person(s), body corporate(s) or other entity(ies), notwithstanding that the aggregate of such loan(s), guarantee(s), security(ies) and investment(s) outstanding at any point of time may exceed the limits prescribed under Section 186(2) of the Companies Act, 2013, provided that the aggregate amount of such loan(s), guarantee(s), security(ies) and investment(s) shall not exceed Rs. 100 Crore (Rupees One Hundred Crore only) at any point of time.

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the terms and conditions of such loan(s), guarantee(s), security(ies) and investment(s), including the rate of interest, tenure, consideration and other relevant terms, and to execute all such agreements, deeds, documents

and writings and to do all such acts, deeds and things as may be necessary or expedient to give effect to this resolution.”

3. To Increase in Borrowing Limits under Section 180(1)(c) of the Companies Act, 2013

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

“RESOLVED THAT in supersession of all earlier resolutions passed in this regard pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force), and subject to the provisions of the Memorandum and Articles of Association of the Company, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board”) to borrow from time to time any sum or sums of money, notwithstanding that the money to be borrowed together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company’s bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company, provided that the total amount so borrowed shall not exceed at any point of time ₹ 100 Crore (Rupees One Hundred Crore only).”

“RESOLVED FURTHER THAT the Board be and is hereby authorized to arrange or fix the terms and conditions of all such borrowings, including but not limited to the interest rate, tenure, repayment schedule, security, guarantees and other incidental matters, and to execute all agreements, documents and writings, and to do all such acts, deeds and things as may be necessary, desirable or expedient for the purpose of giving effect to this resolution.”.

4. To Increase in The Authorized Share Capital of The Company And Consequential Amendment In Memorandum Of Association Of The Company

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

“RESOLVED THAT pursuant to the provisions of Section 13, 61, 64 and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification (s) or re-enactment thereof, for the time being in force) and the relevant rules framed there under and in accordance with the applicable provisions of the Articles of Association of the Company, the consent of Members be and is hereby accorded to increase the Authorized Share Capital of the Company from the present ₹ 25,00,00,000/- (Rupees Twenty Five Crores Only) consisting of 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of ₹10.00/- (Rupees Ten Only) each to ₹40,00,00,000/- (Rupees Forty Crores Only) consisting of 4,00,00,000 (Four Crore) Equity Shares of ₹10.00/- (Rupees Ten Only) each by creation of additional 1,50,00,000 (One Crore Fifty Lakhs) Equity Shares of ₹10.00/- (Rupees Ten Only) each aggregating to ₹15,00,00,000 (Rupees Fifteen Crores Only) ranking pari-passu in all respect with the existing Equity Shares of the Company.

“RESOLVED FURTHER THAT the Memorandum of association of the Company be altered in the following manner i.e. existing clause V of the Memorandum of association be substituted and shall be read as following Clause:

V. The Authorized Share Capital of the Company is Rs. 40,00,00,000/- (Rupees Fourty Crore Only) divided into 4,00,00,000 (Four Crore) Equity Shares of Rs. 10/- (Rupees Ten Only) each

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all acts, deeds and things which are expedient for the aforesaid resolution to file the necessary information in the prescribed form to Registrar of Companies (“ROC”) as may be required in this connection and to delegate all or any of the powers therein vested in the Board to any Committee thereof to give effect to the aforesaid resolution.”

5. Sub-Division/ Split of Face Value Of Equity Shares of the Company from Rs. 10/- (Rupees Ten Only) Each To Rs. 2/- (Rupees Two Only) Each

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

“RESOLVED THAT pursuant to provisions of Section 61(1)(d), 64 and all other applicable provisions of the Companies Act, 2013 (hereinafter referred to as “the Act”), the Companies (Share Capital and Debentures) Rules, 2014, Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 (Hereinafter referred as “Listing Regulations”) [including any statutory modification(s), notifications, circulars issued thereunder or re-enactment(s) thereof for the time being in force], in accordance with the provisions of Memorandum of Association & Articles of Associations of the Company, subject to such permissions, consents and approvals as may be required from concerned statutory authorities, the consent of the members of the Company be and is hereby accorded to the Board for sub-division of 1(One) Equity share of the Company having a face value of Rs. 10/- (Rupees Ten Only) each fully paid up into 5 (Five) Equity Shares having a face value of Rs. 2/- (Rupees Two Only) each fully paid up, with effect from such date as may be fixed for this purpose (hereinafter referred to as “Record Date”) by the Board of Directors of the Company (hereinafter referred as the “Board” which term shall be deemed to include any committee thereof for the time being exercising the powers conferred by the Board).

RESOLVED FURTHER THAT pursuant to the sub-division of equity shares of the Company, the Authorized, Issued, Subscribed, and Paid-up Equity Share Capital of 1 (One) Equity Share of the face value of Rs. 10/- (Rupees Ten only) each shall stand sub-divided into 5 (Five) Equity share(s) having a face value of Rs. 2/- (Rupees Two only) each, existing on the Record Date and shall rank pari-passu in all respects with each other and carry the same rights as to the existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten only) each of the Company.

RESOLVED FURTHER THAT pursuant to the sub-division of equity shares of the Company, the Authorized, Issued, Subscribed, and Paid-up Equity Share Capital of the Company shall be as follows:

Type of Capital	Pre-Split Share Capital Structure			Post-Split Share Capital Structure		
	No. of Shares	Face Value (Rs.)	Total Share Capital (Rs.)	No. of Shares	Face Value (Rs.)	Total Share Capital (Rs.)
Authorized Share Capital	4,00,00,000	10	40,00,00,000	20,00,00,000	02	40,00,00,000
Issued Capital	1,34,43,300	10	13,44,33,000	6,72,16,500	02	13,44,33,000
Paid-up & Subscribed Capital	1,31,51,300	10	13,15,13,000	6,57,56,500	02	13,15,13,000

RESOLVED FURTHER THAT consequent to the above, existing Clause V of the Memorandum of Association of the Company be and is hereby substituted with the following new clause:

V. “The Authorized Share Capital of the Company is Rs.40,00,00,000/- (Rupees Forty Crore Only), divided into 20,00,00,000 (Twenty Crore) Equity Shares of face value of Rs. 2/- (Rupees Two Only) each.”

RESOLVED FURTHER THAT upon sub-division/ Split of Equity Shares as aforesaid: a) For the equity shares held in physical form, the existing share certificate(s) in relation to the said equity shares, shall be deemed to have been automatically cancelled and shall be of no effect and the Board, without requiring the members to surrender their existing equity share certificate(s) of the Company, shall issue and dispatch new share certificate(s) of the Company, in lieu thereof, subject to the provisions of the Companies (Share Capital and Debentures) Rules, 2014; and b) For the equity shares held in dematerialized form, the sub-divided equity shares shall be credited proportionately into the respective beneficiary demat account(s) of the members held with their depository participant(s), in lieu of the existing credits present in their respective beneficiary Demat account(s) before sub-division.

RESOLVED FURTHER THAT the sub-division/ split of equity shares shall be subject to the terms and conditions contained in Memorandum of Association and Articles of Association of the Company.

RESOLVED FURTHER THAT Any of the Director or Company Secretary of the company, be and is hereby authorized to perform and execute all such acts, matters, deeds and things as it may consider necessary, expedient, usual or proper to give effect to the resolutions, including but not limited to filing of necessary forms/documents/returns with the Registrar of Companies, SEBI, Stock Exchanges, RBI, NSDL, CDSL, R&TA of the Company and/ or any other authorities and to deposit requisite amount(s)/fees with said authority(ies) or any other authorities and to comply with all other requirements in this regard and for any matters connected herewith or incidental hereto.”

6. Approval for the proposal acquisition of not more than 51% of the expanded paid-up equity share capital of Teneron Limited by way of cash consideration.

To consider and if thought fit, to give assent/dissent to the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013, the rules made thereunder, read with the enabling provisions of the Articles of Association of the Company, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), (“SEBI LODR Regulation”) and subject to such approvals, consents, permissions and sanctions as may be required from regulatory authorities and any other statutory authority(ies), the consent of the members (“**Shareholders/ Members**”) of the Company, be and is hereby accorded to Subscribe to fresh equity shares or through such other mode(s) as may be agreed, **up to 51% (Fifty-One Percent) of the expanded paid-up equity share capital of Teneron Limited** (CIN: U51909GJ2017PLC128262), on such terms and conditions, including the number of equity shares, issue price, consideration, manner of payment, timing of investment and other commercial terms, as may be determined based on the valuation report of the Registered Valuer, definitive agreements and as may be approved by the Board of Directors of the Company.

RESOLVED FURTHER THAT the investment shall be made by way of subscription to the fresh issue of equity shares by TENERON Limited and that upon allotment of the said shares, the Company shall hold 51% of the paid-up equity share capital of TENERON Limited.

RESOLVED FURTHER THAT any of the Director or Company Secretary of the Company be and is hereby authorized to file and submit the necessary disclosures, intimations, forms and documents with the Stock Exchange(s), Registrar of Companies and such other regulatory authorities as may be required and to do all such acts, deeds and things as may be necessary in this regard."

7. Approval of Change in Name of Company as made available by Registrar of Companies

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

The name "**NOVALUM MATERIALS LIMITED**" has been approved by ROC, Delhi vide e-Form RUN (Reserve Unique Name) having **SRN AC4203863** dated 30th June, 2026.

"RESOLVED THAT pursuant to the provisions of Section 4, 5,13,14 & 15 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Management & Administration) Rules, 2014, including any other modification(s) thereto or re-enactment(s) thereof for the time being in force, subject to the provisions of the Memorandum and Articles of Association of the company and the listing agreement entered into it by the company with the BSE Limited, consent of the members of the company be and is hereby accorded to change the name of the company from "**ROTOGRAPHICS (INDIA) LIMITED**" to "**NOVALUM MATERIALS LIMITED**".

"RESOLVED FURTHER THAT Directors of the Company be and are hereby severally authorized to do all the acts as may be necessary and expedient to give effect to the above resolution."

8. Approval for Alteration in Memorandum of Association of the Company

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

The Chairman shall inform the Members of company that there is a need to alter the Memorandum of Associations of the Company consequent to the Change in name from "**ROTOGRAPHICS (INDIA) LIMITED**" to "**NOVALUM MATERIALS LIMITED**".

"RESOLVED THAT, pursuant to the provisions of Section 13 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies Rules, 2014, including any other modification(s) thereto or re-enactment(s) thereof for the time being in force, consent of the members of the company be and hereby accorded for alteration in the name clause of the Memorandum of Association of the company."

"RESOLVED FURTHER THAT, consequent to such alteration, the name "**ROTOGRAPHICS (INDIA) LIMITED**" wherever occurs in the Memorandum and any other documents of the company be substituted by the name '**NOVALUM MATERIALS LIMITED**'.

"RESOLVED FURTHER THAT the Memorandum of Association the Company be altered in accordance with the E-MOA.

“RESOLVED FURTHER THAT consequent to such alteration, the FIRST CLAUSE (1) of the Memorandum of Associations shall stand amended to:

1. The name of the Company is **“NOVALUM MATERIALS LIMITED”**

“RESOLVED FURTHER THAT Directors of the Company be and are hereby severally authorized to do all the as may be necessary and expedient to give effect to the above resolution.”

9. Approval for Alteration in Article of Association of The Company

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

The Chairman informed the Member of the Company that there is a need to alter the Articles of Associations of the Company consequent to the Change in name from **“ROTOGRAPHICS (INDIA) LIMITED”** to **“NOVALUM MATERIALS LIMITED”**.

“RESOLVED THAT, pursuant to the provisions of Section 14 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies Rules, 2014, including any other modification(s) thereto or re-enactment(s) thereof for the time being in force, consent of the members of the company be and hereby accorded for alteration in the relevant clause(s) of the Article of Association of the company.”

“RESOLVED FURTHER THAT, consequent to such alteration, the name **‘ROTOGRAPHICS (INDIA) LIMITED’** wherever occurs in the Articles of Associations and any other documents of the company be substituted by the name **‘NOVALUM MATERIALS LIMITED’**.

“RESOLVED FURTHER THAT the Article of Association the Company be altered in accordance with the E-AOA.

“RESOLVED FURTHER THAT any of Directors of the Company be and are hereby severally authorized to do all the as may be necessary and expedient to give effect to the above resolution.”

10. To Approve the Material Related Party Transactions entered by the Company

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

“RESOLVED THAT pursuant to the provisions of Regulation 23(4) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘SEBI Listing Regulations’) read with Section 188 of the Companies Act, 2013 (“the Act”) as may be applicable, and other applicable provisions of the Act, if any, read with related rules, if any, (including any other applicable provisions or statutory modifications or re-enactment thereof for the time being in force) and the Company’s Policy on Related Party Transaction(s), and as per the approval of the Audit Committee and Board of Directors of the Company, consent of the Members be and is hereby accorded to approve the material related party transactions entered into by the Company with Teneron Limited in the ordinary course of business and/or on such terms and conditions as may be approved by the Audit Committee from time to time, for an aggregate value not exceeding Rs. 250 Crore (Rupees Two Hundred Fifty Crore Only) during the financial year 2026-27.

“RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to take such steps as may be necessary and to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

For Rotographics (India) Limited

**SHREY
GUPTA**

Digitally signed by
SHREY GUPTA
Date: 2026.07.11
14:55:20 +05'30'

**Mr. Shrey Gupta
Managing Director
DIN: 01731869**

**Date: 10th July, 2026
Place: New Delhi**

Notes:

1. Pursuant to the General Circular No. 14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20/2020 dated May 5, 2020, General Circular No. 02/2021 dated January 13, 2021, General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024 and other applicable circulars issued by the Ministry of Corporate Affairs ("MCA") from time to time (collectively referred to as the "MCA Circulars"), companies are permitted to convene General Meetings through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without the physical presence of Members at a common venue.
1. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this ~~EGM~~/AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the ~~EGM~~/AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. The Members can join the ~~EGM~~/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the ~~EGM~~/AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the ~~EGM~~/AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at <http://rotoindia.co.in>. The

Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.

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

The remote e-voting period begins on 03rd August, 2026 at 9:00 A.M. and ends on 05th August, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members/ Beneficial Owners as on the record date (cut-off date) i.e 30th July, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 30th July, 2026.

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

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

Step 1: Access to NSDL e-Voting system

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

In terms of SEBI circular dated 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. Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	Existing IDeAS user can visit the e-Services website of NSDL Viz https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “ Beneficial Owner ” icon under “ Login ” which is available under ‘ IDeAS ’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “ Access to e-Voting ” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the

	evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

How to Log-in to NSDL e-Voting website?

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, your Password/OTP and a Verification Code as shown on the screen.

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

Your User ID details are given below:

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

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

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

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

How to retrieve your 'initial password'?

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

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

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

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

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

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

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

After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

Now, you will have to click on "Login" button.

After you click on the "Login" button, Home page of e-Voting will open.

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

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

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

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail csvivekkumar@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on: 022 - 4886 7000 and 022 - 2499 7000 or send a request to Mr. Abhishek Mishra at evoting@nsdl.co.in.

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@rotoindia.co.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (info@rotoindia.co.in). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

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

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of “VC/OAVM” placed under “**Join meeting**” menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

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

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (info@rotoindia.co.in). The same will be replied by the company suitably.

6. PROCEDURE FOR INSPECTION OF DOCUMENTS:

1. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM.

2. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to info@rotoindia.co.in .

3. Members seeking any information with regard to the accounts or any matter to be placed at the AGM are requested to write to the Company at least 7 working days through email on info@rotoindia.co.in. The same will be replied by the Company suitably.

7. OTHER INFORMATION:

a) The Scrutinizer shall, immediately after the conclusion of voting at the AGM, count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least 2 (two) witnesses who are not in the employment of the Company and make, not later than 48 (Forty Eight) hours of conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairperson or to a person authorized by the Chairperson in writing who shall countersign the same.

b) The Chairperson or the person authorized by her in writing shall forthwith on receipt of the consolidated Scrutinizer's Report, declare the Results of the voting. The Results declared, along with the Scrutinizer's Report, shall be placed on the Company's website and on the website of NSDL immediately after the results is declared and communicated to the Stock Exchanges where the equity shares of the Company are listed.

c) Subject to the receipt of requisite number of votes, the Resolutions forming part of the Notice of Annual General Meeting shall be deemed to be passed on the date of the AGM i.e., August 06, 2026.

ANNEXURE TO THE NOTICE

Explanatory Statement under Section 102(1) of the Companies Act, 2013

Item No. 02: To Approve For Granting Loans, Giving Guarantee, Providing Security(ies) and/or Making Investment

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other bodies corporate as and when required. Members may note that pursuant to Section 186 of the Companies Act, 2013 (“Act”), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, with the approval of Members by special resolution passed at the general meeting.

In view of the aforesaid, it is proposed to take approval under Section 186 of the Companies Act, 2013, by way of special resolution, up to a limit of Rs. 100 (Rupees One Hundred Crore Only), as proposed in the Notice.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The Board recommends the resolution as set out under **Item No. 2** of the accompanying Notice for approval of the Members to be passed as a **Special Resolution**.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 2** mentioned in the Notice.

Item No. 03: Increase in Borrowing Limits under Section 180(1)(c) of the Companies Act, 2013

Considering the business expansion plans, capital expenditure requirements, working capital needs and general corporate purposes of the Company, it may be necessary to enhance the borrowing limits of the Company.

Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors cannot borrow monies in excess of the aggregate of the paid-up share capital, free reserves and securities premium of the Company, except with the approval of the Members by way of a Special Resolution.

The Board of Directors at its meeting held on Friday 10th July, 2026 has approved, subject to the approval of the Members, the increase in borrowing powers up to ₹ 100 Crore (Rupees One Hundred Crore only).”

The Shareholders are requested to accord their approval to the Board of Directors of the Company to borrow and/or raise funds, from time to time, from banks, non-banking financial companies (NBFCs), financial institutions, corporates and/or other lenders, as permitted under applicable laws. The

borrowings may be in the form of short-term or long-term term loans, cash credit facilities, overdraft facilities, working capital demand loans, External Commercial Borrowings (ECBs) in Indian Rupees or in any foreign currency, Rupee Denominated Bonds issued outside India (overseas bonds), or through any other permissible borrowing instruments.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The Board recommends the resolution as set out under **Item No. 3** of the accompanying Notice for approval of the Members to be passed as a **Special Resolution**.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 3** mentioned in the Notice.

Item No. 04: To Increase in the Authorized Share Capital of the Company and Consequential Amendment to the Capital Clause in the Memorandum of Association

The Current Authorized Capital of the Company is Rs. 25,00,00,000/- (Rupees Twenty-Five Crores Only) divided into 2,50,00,000 (Two Crores Fifty Lakh only) equity shares of Rs. 10- (Rupees Ten Only) each. the Company proposes to increase its authorized share capital to Rs. 40,00,00,000/- (Rupees Forty Crore Only) divided into 4,00,00,000 (Four Crore Only) Equity Shares of Rs.10/- each to facilitate any fund raising in future via further issue of equity shares of the company.

Pursuant to Section 61 and other applicable provisions of the Companies Act, 2013, approval of the members is required for increase in Authorized Share Capital. Further, consequential alteration of Clause V (Capital Clause) of the Memorandum of Association of the Company is also required pursuant to Section 13 of the Act.

None of the Directors of the Company or Key Managerial Personnel or their respective relatives except to the extent of their shareholding in the Company, if any, are in any way, concerned or interested financially or otherwise in the resolution set out under **Item No. 4** of the Notice.

The Board recommends the resolution as set out under **Item No. 4** of the accompanying Notice for approval of the Members to be passed as an **Ordinary Resolution**.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 4** mentioned in the Notice.

Item No. 05: Sub-Division/ Split of face value of Equity Shares of the Company from Rs.10/- (Rupees Ten Only) each to Rs. 2/- (Rupees Two Only) each

With a view to encourage wider participation of small investors and to enhance the liquidity of the Company's equity shares at the Capital Market, the Board of Directors at its meeting held on Friday, July 10, 2026, has considered, and recommended the sub-division of 1 (One) Equity Share of the Company of the face value of Rs. 10/- (Rupees Ten only) each into 5 (Five) Equity Shares of the Company of face value of Rs. 2/- (Rupee Two Only) each fully paid up subject to the approval of the Members and other statutory and regulatory approvals, as applicable. Presently, the Authorized Share

Capital of the Company is Rs. 40,00,00,000/- divided into 4,00,00,000 Equity Shares of Rs.10/- each and the paid-up equity share capital of the Company is Rs. 13,15,13,000/- divided into 1,31,51,300 Equity Shares of Rs.10/- each fully paid-up. The sub-division as aforesaid would also require consequential amendments to the existing Clause V of the Memorandum of Association (“MOA”) of the Company as set out in **Item No. 05** of the Notice to reflect the change in face value of each Equity Share of the Company from existing Rs. 10/- (Rupees Ten Only) each to proposed Rs. 2/- each (Rupee Two Only) each.

As per the provision of Section 13 and Section 61 of the Companies Act, 2013, any alteration in the Capital clause of MOA of the Company shall be affected only after the approval of the Members by passing an **Ordinary Resolution**.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The Board recommends the resolution as set out under **Item No. 05** of the accompanying Notice for approval of the Members to be passed as an Ordinary Resolution.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 05** mentioned in the Notice.

Item No. 06: To Propose the Acquisition of Equity Shares of the Teneron Limited

The Board of Directors of the Company, at its meeting held on Friday, July 10, 2026, approved a proposal to make an investment in the equity share capital of Teneron Limited, an Unlisted Public Company, by way of subscription to its fresh issue of equity shares.

Since the valuation by the Registered Valuer is yet to be completed. it should seek shareholders' approval in principle for acquisition of **up to 51%** of the expanded paid-up share capital, with the commercial terms to be finalized after receipt of the valuation report.

The proposed investment is intended to support the Company's strategic growth initiatives, facilitate business expansion, and create long-term value for its stakeholders. The Board is of the view that the proposed investment presents a significant opportunity to strengthen the Company's business portfolio and enhance its future growth prospects.

Pursuant to the Companies Act, 2013, approval of the members by way of Special Resolution is required where the aggregate value of investments, loans, guarantees and securities exceeds the limits prescribed under the said section. Accordingly, the approval of the members is being sought to enable the Company to make the proposed investment.

Except Mr. Shrey Gupta, Director of the Company, who is deemed to be concerned or interested, financially or otherwise, in the proposed Resolution by virtue of his interest in the transaction(s), none of the other Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the proposed Resolution.

The Board recommends the resolution as set out under **Item No. 06** of the accompanying Notice for approval of the Members to be passed as a **Special Resolution**.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 06** mentioned in the Notice.

Item No. 07: Approval for Change in Name of Company as made available by Registrar of Companies

The Board of the company is of the opinion that the change in the name of the company will bring in novelty and creativity to the existing name as a step towards revamping of the company and the new name will be more reflective of the business of the Company.

Consequently, the Board of directors of the company had, at its meeting held on Friday, 10th July, 2026 resolved that pursuant to the relevant provisions of Companies Act the name of the company be changed from “**ROTOGRAPHICS (INDIA) LIMITED**” to “**NOVALUM MATERIALS LIMITED**”.

All the documents, papers and Forms in connection with adoption of new set of Memorandum and Articles of Association can be inspected at the registered office of the company during business hours.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The Board recommends the resolution as set out under **Item No. 07** of the accompanying Notice for approval of the Members to be passed as a **Special Resolution**.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 07** mentioned in the Notice.

Item No. 08: Approval for Alteration in Memorandum of Association of the Company

The Board of directors of the company had, at its meeting held on Friday, 10th July, 2026 resolved that pursuant to the relevant provisions of Companies Act the relevant clause of the Memorandum of Association of the company be altered to align them with the new name i.e., **NOVALUM MATERIALS LIMITED**”.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The Board recommends the resolution as set out under **Item No. 08** of the accompanying Notice for approval of the Members to be passed as a **Special Resolution**.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 08** mentioned in the Notice.

Item No.09: Approval for Alteration in Article of Association of the Company

The Board of directors of the company had, at its meeting held on Friday, July 10, 2026 resolved that pursuant to the relevant provisions of Companies Act the relevant clause of the Article of Association of the company be altered to align them with the new name i.e., **NOVALUM MATERIALS LIMITED**".

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The Board recommends the resolution as set out under **Item No. 09** of the accompanying Notice for approval of the Members to be passed as a **Special Resolution**.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 09** mentioned in the Notice.

Item No.10: To Approve the Material Related Party Transactions entered by the Company

The Company, in the ordinary course of its business, proposes to enter into certain transaction(s) with **Teneron Limited**, a related party of the Company, during the Financial Year 2026–27. The proposed transaction(s) are intended to facilitate the business operations of the Company and are proposed to be undertaken on an arm's length basis and in the ordinary course of business. The Board of Directors is of the view that the proposed transaction(s) are in the best interests of the Company and its stakeholders.

The aggregate maximum value of the proposed transaction(s) during the financial year 2026-2027 shall not exceed Rs. 250 Crore (Rupees Two Hundred Fifty Crore only). The material terms and particulars of the transaction(s), including pricing, tenure, scope, commercial terms and other incidental matters, shall be such as may be approved by the Audit Committee and/or the Board from time to time, subject always to the limits approved by the Members. The transaction(s) shall be undertaken in accordance with the Company's Policy on Related Party Transactions and the approvals granted by the Audit Committee, wherever required.

The information required to be disclosed pursuant to Regulation 23 of the SEBI Listing Regulations read with the applicable SEBI Circular(s), including the nature of the relationship, particulars of the proposed transaction(s), value, tenure, rationale and other prescribed details, is set out in the **Annexure I** forming an integral part of this Notice.

Except Mr. Shrey Gupta, Director of the Company, who is deemed to be concerned or interested, financially or otherwise, in the proposed Resolution by virtue of his interest in the transaction(s), none of the other Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the proposed Resolution.

The Board recommends the resolution as set out under **Item No. 10** of the accompanying Notice for approval of the Members to be passed as an Ordinary Resolution.

The following Statement sets out all material facts relating to the Special Businesses as set out in **Item No. 10** mentioned in the Notice.

**By Order of the Board of Directors
For Rotographics (India) Limited**

**Sd/-
Mr. Shrey Gupta
Managing Director
DIN: 01731869**

**Date: 10th July, 2026
Place: New Delhi**

Annexure I

ANNEXURE TO THE EXPLANATORY STATEMENT

Information pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the applicable SEBI Circular(s) for approval of Material Related Party Transaction(s)

S. No.	Particulars	Details
1.	Type, material terms and particulars of the proposed transaction	The Company proposes to enter into related party transactions in the ordinary course of its business with the Related Party involving lending, borrowing advances, repayment thereof, business Trade payment/receipt of interest, issuance or acceptance of guarantees or security, and such other financing arrangements as may be mutually agreed from time to time.
2.	Name of the related party	Teneron Limited, Part of the Promoter Group.
3.	Tenure of the proposed transaction(s)	From the date of this Annual General Meeting to be held on August 06, 2026 till the date of Next Annual General Meeting.
4.	Value of the proposed transaction(s)	Rs. 250 Crore (Rupees Two Hundred Fifty Crore Only).
5.	If the transaction relates to any loans, inter corporate deposits, advances or investments made or given by the listed entity or its subsidiary:	Not Applicable
6.	Justification as to why the RPT is in the interest of the listed entity	The transactions with the related party entered in the ordinary course of business of the Company and on an arm's length basis in furtherance of the business activities.
7.	A copy of the valuation or other external party report, if any such report has been relied upon	Not Applicable
8.	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis	-
9.	Any other information that may be relevant	All relevant/ important information forms part of this Explanatory Statement.

DIRECTORS' REPORT

**To,
The Members of
Rotographics (India) Limited**

Your Directors have pleasure in presenting the 51st Annual Report, together with the Audited Financial Statements of the Company for the financial year ended on 31st March, 2026 in terms of the Companies Act, 2013 and the rules & regulations made there under along with Regulation 33 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

1. SUMMARISED FINANCIAL HIGHLIGHTS

The Company's financial performance for the year under review along with previous year figures are given hereunder: -

FINANCIAL RESULTS

Particulars	(Rupees in Lakhs)	
	Financial Year ended March 31, 2026	Financial Year ended March 31, 2025
Total Revenue	4121.64	80.73
Total Expenses	4134.78	67.41
Profit / (Loss) Before Taxation and Exceptional item	121.66	23.58
Exceptional item	0.70	6.80
Profit before Taxation	120.96	16.78
Provision for Income Tax	33.15	5.37
Provision for Deferred Tax	0.71	0.04
Profit after Taxation	87.81	11.37
Earnings per share (in Rs.)(of Re. 10/- each)		
a) Basic (in Rs.)	0.67	0.32
b) Diluted (in Rs.)	0.67	0.32

2. COMPANY'S PERFORMANCE REVIEW

For the year ended 31st March, 2026, your Company has reported total revenue and net profit after taxation of Rs.4121.64 (in Lakhs) and Rs. 87.81 (in Lakhs) respectively. Last year total revenue was net profit after taxation Rs.80.73/- (in Lakhs) and has earned Profit of Rs.11.37/- (in Lakhs).

3. DIVIDEND

No Dividend was declared for the current financial year due to conservation of Profits by the Company.

4. TRANSFER TO GENERAL RESERVES

The Board of Directors of the Company has not proposed to transfer any amount to General Reserve during the year under review.

5. CHANGE IN NATURE OF BUSINESS, IF ANY

During Financial Year 2025-26, there was no change in the nature of business.

6. SHARE CAPITAL

As on 31st March, 2026, the Share Capital structure of the Company stands as under:

Particulars		No. of Shares	Amount (in Rs.)
Equity Shares of Rs. 10/- each	Authorized Share Capital	2,50,00,000	25,00,00,000
Total		2,50,00,000	25,00,00,000
Equity Shares of Rs. 10/- each	Issued Share Capital	1,34,43,300	13,44,33,000
Total		1,34,43,300	13,44,33,000
Equity Shares of Rs. 10/- each	Subscribed Share Capital	1,31,51,300	13,15,13,000
Total		1,31,51,300	13,15,13,000
Equity Shares of Rs. 10/- each	Paid-up Share Capital	1,31,51,300	13,15,13,000
Total		1,31,51,300	13,15,13,000

Note: Company has forfeited and cancelled 2,92,000 shares amounting to Rs.14,60,000/- (2,92,000 shares @Rs. 5/- each forfeited w.e.f 04.03.2016 and reduced the number of shares from 1,34,43,300 to 1,31,51,300.

The Paid-up share capital of the company has been increased as preferential allotment of 95,50,000 equity shares has been allotted in the Board Meeting dated 07th April, 2025. The Paid-up Share capital as on date is Rs. 13,15,13,000.

7. ANNUAL RETURN

In accordance with the Section 92(3) of Companies Act, 2013, the Annual Return of the Company in the prescribed format is available at <https://www.rotointia.co.in/Annual-Report.html>

8. BOARD MEETINGS HELD DURING THE YEAR

During the year under review, the Board of Directors meet 13 (Thirteen) times and Independent Directors meet 1 (One) time as required under the Companies Act 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations). The maximum interval between any two meetings did not exceed 120 days. The details of the meetings are furnished in the Corporate Governance Report in **Annexure A-** forming part of this report.

9. STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTOR

All Independent Directors have given declarations to the effect that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 read with Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In the opinion of the Board, Independent Directors fulfill the conditions specified in the Act, Rules made there under and Listing Regulations.

10. NOMINATION AND REMUNERATION POLICY

OBJECTIVES OF THE POLICY:

a) To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non-Executive) and persons who may be appointed in Senior Management and Key Managerial positions and to determine their remuneration.

b) To determine remuneration based on the Company's size and financial position and trends and practices on remuneration prevailing in peer Companies.

c) To carry out evaluation of the performance of Directors.

d) To provide them reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.

e) To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.

11. BOARD'S COMMITTEES

The Board of Directors of the Company constituted the following Committees:

- a) Audit Committee
- b) Nomination & Remuneration Committee
- c) Stakeholders Relationship Committee

The Committees' composition, charters and meetings held during the year and attendance there are given in the Report on Corporate Governance as **Annexure A** forming part of this Annual Report.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The information related to Loans, Guarantees given and Investments made by the Company covered under the provisions of Section 186 of the Companies Act, 2013 and Companies (Meetings of Board and its Power) Rules, 2014 are given in the notes to the Financial Statements.

13. MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING FINANCIAL POSITION OF THE COMPANY FROM THE END OF FINANCIAL YEAR AND TILL THE DATE OF THIS REPORT.

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

14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

(A) CONSERVATION OF ENERGY:

(i) The steps taken or impact on conservation of energy: Nil

(ii) The steps taken by the company for utilizing alternate sources of energy: Nil

(iii) The capital investment on energy conservation equipment: Nil

(B) TECHNOLOGY ABSORPTION:

(i) The efforts made towards technology absorption: Nil

(ii) The benefit derived like product improvement, cost reduction, product development or import substitution: Nil

(iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Nil

- a) The details of technology imported;
- b) The year of import;
- c) Whether the technology been fully absorbed;
- d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof;
- e) The expenditure incurred on Research and Development: Nil

EXPENDITURE ON R& D:

S. No.	Particulars	2025-26	2024-25
A	Capital	Nil	Nil
B	Recurring	Nil	Nil
C	Total	Nil	Nil
D	Total R&D expenditure as a percentage of total turnover	Nil	Nil

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

There was no foreign exchange inflow or Outflow during the year under review in accordance with the provisions of Section 134(3)(m) of the Companies Act, 2013, read with the Rule 5 of the Companies (Accounts) Rules, 2014.

15. CORPORATE SOCIAL RESPONSIBILITY

As per the provisions of section 135 of the Companies Act, 2013, Corporate Social Responsibility (CSR) is not applicable to the Company during the year under review, so there are no disclosures required under section 134 (3)(o) of the Companies Act, 2013.

16. SECRETARIAL STANDARDS

The Company has complied with the applicable provisions of Secretarial Standards issued by the Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

17. AUDIT COMMITTEE

The details pertaining to composition of the Audit Committee and terms of reference are included in the Corporate Governance Report, which forms part of this Report.

18. RELATED PARTY TRANSACTION

All contracts/arrangement/transactions entered by the Company during the financial year with related parties were on an arm's length basis and were in the ordinary course of business and were placed before the audit committee for their approval, wherever applicable.

Your Company had not entered into any transactions with related parties which could be considered material in terms of Section 188 of the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3) (h) of the Companies Act, 2013 in **Form AOC-2** is as attached in **Annexure- B**, forming part of this report.

19. REPORTING OF FRAUDS

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

20. PARTICULARS OF EMPLOYEES

Details as required under the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, will be made available to the shareholders on their request.

21. CHARGES

The information required in reference to Section 82 of the Companies Act, 2013 read with Rule 8 of the Companies (Registration of Charges) Rules, 2014, There is no demand from the concerned vendor in this regard.

22. DIRECTORS' RESPONSIBILITY STATEMENT

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory, and secretarial auditors including audit of internal financial controls over financial reporting by the Statutory Auditors and the reviews performed by Management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2025-26.

Pursuant to the requirements under Section 134(5) of the Companies Act, 2013, with respect to the Directors' Responsibilities Statement, it is hereby confirmed that;

1. in the preparation of the annual financial statements for the year ended March 31, 2026, the applicable Accounting Standards have been followed along with proper explanation relating to material departures if applicable;
2. for the financial year ended March 31, 2026, such accounting policies as mentioned in the Notes to the financial statements have been applied consistently and judgments and estimates that are reasonable and prudent have been made so as to give a true and fair view of the state of affairs of the Company and of the Profit and Loss of the Company for the year ended March 31, 2026;
3. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
4. the annual financial statements have been prepared on a going concern basis;

5. proper internal financial controls are in place and such internal financial controls are adequate and were operating effectively; and
6. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and are adequate and operating effectively.

23. ANNUAL EVALUATION OF BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

The Board of Directors has carried out an annual evaluation of its own performance, its committees and individual Directors pursuant to the requirements of the Act and the Listing Regulations. Further, the Independent Directors, at their exclusive meeting held during the year reviewed the performance of the Board, its Chairman and Non-Executive Directors and other items as stipulated under the Listing Regulations.

Further that In terms of clause (p) of sub section (3) of Section 134 of the Companies Act, 2013 and as per the policy framed and approved by the Board of Directors of the Company, the annual evaluation of the Independent Directors, Board of Directors is annexed in **Annexure- C** that forms part of this Board Report.

24. SECRETARIAL AUDIT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, **M/s V Kumar & Associates, Company Secretaries, New Delhi**, who were appointed as the Secretarial Auditors of the Company for a term of five consecutive financial years commencing from the financial year 2025–26, have conducted the Secretarial Audit of the Company for the financial year ended March 31, 2026.

The Secretarial Audit Report in Form MR-3 for the financial year ended March 31, 2026 is annexed to this Report as **Annexure – D**.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. covered under the Secretarial Audit. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

25. WHISTLE BLOWER POLICY/ VIGIL MECHANISM

The Company has a Whistle Blower Policy/Vigil Mechanism for Directors and Employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of conduct. The mechanism provides for adequate safeguards against victimization of Director(s) and Employee(s) who avail of the mechanism.

The Whistle Blower Policy/Vigil Mechanisms available on Company's website at www.rotaindia.co.in.

26. DIRECTORS / KEY MANAGERIAL PERSONNEL- APPOINTMENT, RE-APPOINTMENT & RESIGNATION / PROMOTER

I. APPOINTMENTS/RE-APPOINTMENTS & RESIGNATION

During the Financial year under review, there is change in the board of Composition of the Company.

- ❖ Mr. Gaurav Kumar (DIN: 01159468) Executive & Whole Time Director and Ms. Ekta Garg

(DIN: 10442326) Non-Executive & Independent Director resigned from the Board with effect from 03rd September, 2025.

- ❖ The Board of director has appointed Mr. Shrey Gupta (DIN: 01731869) as Executive & Managing Director and Ms. Pooja Das (DIN: 11270626) as Non-Executive & Independent Director in their meeting held on September 03rd, 2025.
- ❖ Ms. Sandhya Kohli (DIN: 10527387) Non-Executive & Independent Director and Mr. Monu (DIN: 09766250) Non-Executive & Independent Director of the Company, tendered their resignations from the Board of Directors of the Company with effect from February 23, 2026.
- ❖ The Board of director has appointed Mr. Ashok Kumar Kaushik (DIN: 11552656) as Non-Executive & Non-Independent Director and Mr. Arun Kumar (DIN: 11552657) as Non-Executive & Independent Director in their meeting held on February 23, 2026.
- ❖ Ms. Divya has resigned from the post of Company Secretary cum Compliance Officer dated 11th September, 2025 and Ms. Nisha was subsequently appointed as the Company Secretary cum Compliance Officer with effect from 10th December, 2025.
- ❖ Mr. Ajay Bhadri has tendered his resignation from the post of Chief Financial Officer w.e.f. 03rd December, 2025.
- ❖ Mr. Raj Ratan Pugalia has been appointed as a Chief Financial Officer in the board meeting held on June 29, 2026.

II. RETIRE BY ROTATION

In Accordance with the provision of section 152(6) of Companies Act, 2013, none of the Directors of the Company is liable to retire by rotation at the ensuing Annual General Meeting. Accordingly, no resolution relating to the appointment or re-appointment of a Director retiring by rotation is being placed before the Members at this Annual General Meeting.

III. KEY MANAGERIAL PERSONNEL

The following persons are the Key Managerial Personnel (KMP) of the Company in compliance with the provisions of the Companies Act, 2013:

- a) Mr. Shrey Gupta, Managing Director (DIN: 01731869), w.e.f 03/09/2025.
- b) Ms. Nisha, Company Secretary (A-79205) w.e.f 10/12/2025.

The remuneration and other details of the KMP'S for the year ended 31st March, 2026 are mentioned in the Extracts of the Annual Return is available on the Company's website and can be accessed at www.rotointia.co.in.

27. CORPORATE GOVERNANCE

As required under Regulation 34 (3) read with Schedule V (C) of the Listing Regulations a report on Corporate Governance are given in **Annexure – A** forming part of this report.

28. MANAGEMENT DISCUSSION & ANALYSIS REPORT

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), the Management Discussion and Analysis Report is presented in a separate section forming part of this Annual Report as “Annexure-E”.

29. DEPOSITS

During the year under review, your Company did not accept any deposit within the meaning of the provisions of Chapter V – Acceptance of Deposits by Companies read with the Companies (Acceptance of Deposits) Rules, 2014.

30. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF THE COMPANY

There has been no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and Company's operations. All orders received by the Company during the year are of routine in nature which has no significant / material impact.

31. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Management continuously reviews the internal control systems and procedures for the efficient conduct of the Company's business. The Company adheres to the prescribed guidelines with respect to the transactions, financial reporting and ensures that all its assets are safeguarded and protected against losses. The Internal Auditor of the Company conducts the audit on regular basis and the Audit Committee periodically reviews internal audit reports and effectiveness of internal control systems.

Apart from the above, the Company in consultations with the external and independent consultants adopted a policy for development and implementation of risk management for the company including identification of elements of risk, if any, that may threaten the existence of the Company and a mechanism to mitigate the same.

32. DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company is committed to provide and promote a safe, healthy and congenial atmosphere Irrespective of gender, caste, creed or social class of the employees.

The Internal Complaints Committees (ICC) is not constituted due to the lack of number of female employees as required under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Therefore, the Company has organized an awareness programme for the female employee in respect to spread the awareness of this Act and has informed them to file any complaint of Sexual harassment caused at workplace to the Local Complaints Committee (LCC) Constituted in every District as per the provision of Section 5 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013.

The following is a summary of sexual harassment complaints received and disposed off during the year.

- No. of complaints received – NIL
- No. cases has been pending - Nil
- No. of complaints disposed off – NIL

33. DETAILS OF MATERNITY BENEFIT TO BE PROVIDED BY THE COMPANY IN THE DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2025-2026 UNDER THE MATERNITY BENEFIT ACT, 1961

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable.

The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

34. PREVENTION OF INSIDER TRADING

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

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

During the year under review, no shares were held in Demat suspense account or unclaimed suspense account of the Company.

36. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

37. AUDITORS

(I) STATUTORY AUDITOR AND AUDITOR'S REPORT-

M/s. BAS & Co. LLP, Chartered Accountants, (having FRN 323347E/E300008) has been appointed as Statutory Auditors of the Company to audit the accounts of the Company to hold office for 5 (five) years, from the conclusion of 49th Annual General Meeting until the conclusion of the 54th Annual General Meeting.

The Auditors have confirmed that they are eligible for re-appointment and have confirmed that they are not disqualified under any provision of Section 141(3) of the Companies Act, 2013 and also their engagement with the company is within the prescribed limits under section 141 (3)(g) of Companies Act, 2013.

(II) INTERNAL AUDITOR-

Pursuant to provisions of section 138 of the Companies Act, 2013 the Company has appointed Ms. Geeta Narang, Chartered Accountant to undertake the Internal Audit of the Company. During the year internal Auditor has no observation.

38. LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS

In Pursuant to Regulation 34 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion and Analysis Report, Declaration regarding Non applicability of Corporate Governance Report and Director's declaration confirming compliance with the Code of Conduct has been made part of this report.

39. DISCLOSURE ABOUT THE APPLICABILITY OF COST AUDIT SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SECTION 148 OF THE COMPANIES ACT, 2013.

The provision of the section 148 of the Companies Act, 2013 read with Rules 14 of the Companies (Audit & Auditors) rules, 2014 is not applicable to the company.

40. GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Act.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future.
4. Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with status at the end of the financial year: NA
5. Details of difference between the amount of valuation done at the time of one time settlement and valuation done while taking loan from the Banks or Financial Institutions along with reasons thereof: NA

41. GREEN INITIATIVES

In commitment to keep in line with the Green Initiatives and going beyond it, electronic copy of the Notice of 51st Annual General Meeting of the Company including the Annual Report for FY 2025-26 are being sent to all Members whose e-mail addresses are registered with the Company /Depository Participant(s).

42. EVENT OCCURRED AFTER BALANCE SHEET DATE

No major events have occurred after the date of balance sheet of the Company for the year ended on March 31, 2026.

43. ACKNOWLEDGEMENTS

Your Board of Directors would like to place on record their sincere appreciation for the wholehearted support and contributions made by all the employees of the Company as well as customers, suppliers, consultants, bankers and other authorities. The Directors also thank the Central and State Government of India and concerned Government Departments/ Agencies for their co-operation. The directors appreciate and value the contributions made by every member of the company.

**By order of the Board of Directors
For Rotographics (India) Limited**

Sd/-
SHREY GUPTA
Managing Director
DIN: 01731869

Sd/-
POOJA DAS
Director
DIN: 11270626

Date: 10/07/2026
Place: New Delhi

ANNEXURE - A TO DIRECTORS' REPORT

Corporate Governance

Company continues to lay great emphasis on the broad principles of Corporate Governance. The Company views corporate governance in its widest sense, almost like trusteeship. The Company's philosophy on corporate governance is to enhance the long-term economic value of the company, sustainable return to its stakeholders i.e. the society at large, by adopting best corporate practices in fair and transparent manner and by aligning interest of the company with that of its shareholders/ other key stakeholders. Corporate governance is not merely compliance and not simply creating checks and balances, it is an ongoing measure of superior delivery of company's objects with a view to translate opportunities into reality.

Company's Philosophy on Corporate Governance

Your company's philosophy on corporate governance is very crystal clear and your directors at the Board level assume great faith in managing the affairs of the company as per the prudent norms of corporate governance suggested by SEBI. The reports of Directors on the practices of Corporate Governance in the Company are as follows:

Board of Directors:

In keeping with the commitment of the management for the principle of integrity and transparency in business operations for good corporate governance, the Company's policy is to have an appropriate blend of executive and independent directors to maintain the independence of the Board, and to separate the Board functions of governance and management.

Composition of Board

The Company's policy is to maintain optimum combination of Executive Directors, Non-Executive Directors and Independent Directors.

The Board of Directors presently consists of 4 (Four) Directors out of which 1 (One) are Executive and 3 (Three) are Non-Executive Director with 2 (Two) Independent Directors. The Board is primarily responsible for the overall management of the Company's business. The Directors on the Board are from varied fields with wide range of skills and experience. The non-executive directors including Independent Directors bring statutory and wider perspective in the Board's deliberations and decisions.

The names and categories of the Directors on the Board, their attendance at Board Meetings held during the year and the number of Directorships and Committee Chairmanship /Memberships held by them in other companies is given below. Other directorships do not include Alternate Directorships, Directorships of Private Limited Companies, Section 8 Companies, and of Companies Incorporated outside India. Chairmanship / Membership of Board Committees include only Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee.

Name of Director	Category (Chairperson /Executive/Non Executive/ Independent/ Nominee)	No. of Board Meetings held and attended during FY 2024-25		Relation-ship with other director	Whether attended last AGM
		Entitled	Attended		
Shrey Gupta	Promoter, Executive Chairperson	6	6	N.A	Yes

Ashok Kumar Kaushik	Non-Executive Director	0	0	N.A	No
Pooja Das	Non-Executive and Independent Women Director)	6	6	N.A	Yes
Sandhya Kohli	Non-Executive & Independent Director	12	12	N.A.	Yes
Arun Kumar	Non-Executive & Independent Director	0	0	N. A.	No
Monu	Non-Executive & Independent Director	12	12	N.A.	Yes
Gaurav Kumar	Whole Time Director	6	6	N.A.	No
Ekta Garg	Non-Executive & Independent Director	6	6	N.A.	No

****Includes directorship in Rotographics (India) Limited and excludes directorship in Private Companies, Foreign Companies, Companies incorporated under Section 8 of the Companies Act, 2013 and Alternate Directorships.***

***** For the purpose of considering the limit of Committee Memberships and Chairmanships of a Director, Audit Committee and Stakeholders Relationship Committee of Public Limited Companies have been considered. Also includes the Memberships & Chairmanships in Rotographics (India) Limited.***

**** The number of shares held by Directors are [as on 31.03.2026](#).***

None of the Non-Executive Directors have any material pecuniary relationship or transactions with the Company other than Sitting Fees for Board and Committee Meetings and professional fees for rendering services.

The Company ensures that all statutory, significant material information are placed before the Board /Committees of Directors for their noting / approval to enable them to discharge their responsibilities as trustees of the large family of shareholders. During the year, information on matters mentioned in terms of Regulation 17 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board for its consideration. The Board periodically reviews compliance of all laws applicable to the Company.

13 (Thirteen) Board Meetings were held during the year and the gap between two meetings did not exceed 120 days. The dates on which the Board Meetings were held are **07th April, 2025, 13th May,**

2025, 24th May 2025, 26th June, 2025, 01st August, 2025, 13th August, 2025, 03rd September, 2025, 11th September, 2025, 11th November, 2025, 03rd December, 2025, 10th December, 2025, 12th February 2026, 23rd February, 2026.

During the year, information as mentioned in Part A of schedule II of SEBI (Listing Obligations & Disclosures) Regulation, 2015 has been complied with.

The Company has formulated a policy to familiarize the independent directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through various programmes.

The details of such Familiarization Programmes are disclosed on the website of the Company at the following Link www.rotaindia.co.in

Scheduling and Selection of Agenda items for Board Meetings

All departments of the Company schedule their work plans in advance, particularly with regard to matters requiring consideration at the Board / Committee Meetings.

Post meeting follow-up mechanism

Important decisions taken at the Board/Committee Meetings are promptly communicated to the concerned departments. Action Taken Report on decisions / minutes of previous meetings is placed at the succeeding meetings of the Board / Committee for noting.

Separate Meeting of Independent Directors

As stipulated by the Code of Independent Directors under the Companies Act, 2013 and the Listing (Obligation and Disclosure Requirements) Regulation, 2015, a separate meeting of the Independent Directors of the Company was held on **January 27th, 2026** to review the performance of Non-independent Directors (including the Chairman) and the Board as whole. The Independent Directors also reviewed the quality, content and timeliness of the flow of information between the Management and the Board and it's Committees which is necessary to effectively and reasonably perform and discharge their duties. The Independent Directors found the performance of Non-Independent Directors (including Chairman) and the Board as well as flow of information between the Management and the Board to be satisfactory. All independent directors were present in the meeting. Induction & Training of Board Members (Familiarization programme for Independent Directors) Letter of Appointment(s) are issued to Independent Directors setting out in detail, the terms of appointment, duties, responsibilities and expected time commitments. Each newly appointed Director is taken through a formal induction program including the presentation from the Chairman and CEO on the Company's important aspects.

Evaluation of the Board's Performance

The Board has a formal mechanism for evaluating its performance and as well as that of its Committees and individual Directors, including the Chairman of the Board based on the criteria laid down by Nomination and Remuneration Committee which included attendance, contribution at the meetings and otherwise, independent judgment, safeguarding of minority shareholders interest, adherence to code of conduct and business ethics, monitoring of regulatory compliance, risk assessment and review of internal control systems etc.

Code of Conduct for Board Members and Senior Management

The Board of Directors has laid down the code of conduct for all the Board Members and Members of the Senior Management of the Company. Additionally all independent directors of the Company shall be bound by duties of Independent Directors as set out in the Companies Act, 2013 read with the Schedules and Rules thereunder.

All the Board Members and Senior Management personnel have affirmed compliance with the code of conduct.

The Code of Conduct is available on the website of the company www.rotointdia.co.in.

Board Committees

The terms of reference of Board Committees are determined by the Board from time to time. Presently, the Company has three Committees i.e. Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. All the decisions pertaining to the constitution of the Committees, appointment of members, and fixing of terms of reference for committee members are taken by the Board of Directors. Details on the role and composition of these committees, including the number of meetings held during the financial year and the related attendance, are provided below:

Audit Committee

The Audit Committee comprises of Two Non-Executive (Independent) & One Non-Executive (Non-Independent) Directors having financial management expertise. During the year, the Chairman of the Committee was Independent Director, elected by the Members of the Committee. Ms. Pooja Das, the Chairman of the Audit Committee was present at the last Annual General Meeting.

5(Five) meetings of the Audit Committee were held during year viz. 07th April, 2025, 13th May, 2025, 13th August, 2025, 11th November, 2025 and 12th February, 2025. The composition of the Audit Committee and details of their attendance at the meetings are as follows:

Name	Status	Category	No. of Meetings Attended during the year 2025-26
Ms. Pooja Das	Chairman	Non- Executive-Independent Director	2
Mr. Arun Kumar	Member	Non- Executive-Independent Director	0
Mr. Ashok Kumar kaushik	Member	Non- Executive Non-Independent Director	0

However, the following changes occurred during the Financial Year:

- ❖ Ms. Ekta Garg (Non-Executive-Independent Director) resigned from the office w.e.f. 03rd September, 2025 consequently, Ms. Pooja Das (Non-Executive-Independent Director) has been appointed on and became chairman of the committee.
- ❖ Ms. Sandhya Kohli (DIN: 10527387) and Mr. Monu (DIN: 09766250), Independent Directors and members of the Audit Committee, tendered their resignations from the office of Director of the Company with effect from 23rd February, 2026 and they also ceased to be members of the Audit Committee with effect from the said date. consequently Mr. Arun Kumar (DIN: 11552657) Independent Director and Mr. Ashok Kumar kaushik (DIN: 11552656) Non-Independent Director has been appointed on and became member of the committee.

- ❖ The Company Secretary acts as a Secretary of the Committee.

Terms of reference: The Audit Committee assists the Board in its responsibility of overseeing the quality and integrity of the accounting, auditing and reporting practices of the Company and its compliance with the legal and regulatory requirements. The Committee's purpose is to oversee the accounting and financial process of the Company, the audits of the Company's financial statements, the appointment, independence, performance and remuneration of the statutory auditors including the performance of internal auditors. The terms of reference of Audit Committee cover the areas mentioned under Part C of Schedule II of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as well as Section 177 of the Companies Act, 2013.

The Audit Committee invites CEO, Chief Financial Officer, representative of Statutory Auditors and Internal Auditors for each meeting, to provide inputs on issues relating to accounts, taxation, internal audit finding, internal controls, risk management's etc.

Nomination and Remuneration Committee

The Nomination and Remuneration Committee of Two Non-Executive (Independent) & One Non-Executive (Non-Independent) Directors having financial management expertise. During the year, the Chairman of the Committee was Independent Director, elected by the Members of the Committee. Ms. Pooja Das, the Chairman of the Nomination and Remuneration Committee was present at the last Annual General Meeting.

Three (3) meeting of the Nomination and Remuneration Committee was held during the year viz. 03rd September, 2025, 10th December, 2025 and 23rd February, 2026. The Composition of the Nomination and Remuneration Committee and details of their attendance at the meetings are as follows:

Name	Status	Category	No. of Meetings Attended during the year 2025-26
Ms. Pooja Das	Chairman	Non- Executive-Independent Director	2
Mr. Arun Kumar	Member	Non- Executive-Independent Director	0
Mr. Ashok Kumar kaushik	Member	Non- Executive Non-Independent Director	0

However, the following changes occurred:

- ❖ Ms. Ekta Garg (Non-Executive-Independent Director) resigned from the office w.e.f. 03rd September, 2025 consequently Ms. Pooja Das (Non-Executive-Independent Director) has been appointed on and became chairman of the committee.
- ❖ Ms. Sandhya Kohli (DIN: 10527387) and Mr. Monu (DIN: 09766250), Independent Directors and members of the Audit Committee, tendered their resignations from the office of Director of the Company with effect from 23rd February, 2026 and they also ceased to be members of the Audit Committee with effect from the said date. Consequently, Mr. Arun Kumar (DIN: 11552657) Independent Director and Mr. Ashok Kumar kaushik (DIN: 11552656) Non-Independent Director has been appointed on and became member of the committee.

Terms of reference: The Nomination and Remuneration Committee assist the Board in overseeing the method, criteria and quantum of compensation for directors and senior management based on their performance and defined assessment criteria. The Committee formulates the criteria for evaluation of the performance of Independent Directors & the Board of Directors, identifying the persons who are

qualified to become directors, and who may be appointed in senior management and recommend to the Board their appointment and removal. The terms of the reference of Nomination and Remuneration Committee covers the areas mentioned under Part D of Schedule II of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as well as section 178 of the Companies Act, 2013.

Stakeholders Relationship Committee

Two meetings of Stakeholders Relationship Committee were held during the year viz. on **24th May, 2025** and **23rd February, 2026**. The Committee continues to perform its tasks under the Companies Act, 2013 as well as SEBI (Listing Obligations and Disclosures) Regulations, 2015.

The Stakeholder Relationship Committee looks into shareholders' and investors' grievances. During the year, Ms. Pooja Das, Non-Executive Non-Independent Director was the Chairman of the Committee. The Board has designated Company Secretary as the Compliance Officer.

The Details of the Stakeholder Relationship Committee Meetings attended by directors during the year as under:-

Name	Status	Category	No. of Meetings Attended during the year 2025-26
Ms. Pooja Das	Chairman	Non- Executive-Independent Director	2
Mr. Arun Kumar	Member	Non- Executive-Independent Director	0
Mr. Ashok Kumar kaushik	Member	Non- Executive Non-Independent Director	0

However, the following changes occurred:

- ❖ Ms. Ekta Garg (Non-Executive-Independent Director) resigned from the office w.e.f. 03rd September, 2025 consequently Ms. Pooja Das (Non-Executive-Independent Director) has been appointed on and became chairman of the committee.
- ❖ Ms. Sandhya Kohli (DIN: 10527387) and Mr. Monu (DIN: 09766250), Independent Directors and members of the Audit Committee, tendered their resignations from the office of Director of the Company with effect from 23rd February, 2026 and they also ceased to be members of the Audit Committee with effect from the said date. Consequently, Mr. Arun Kumar (DIN: 11552657) Independent Director and Mr. Ashok Kumar kaushik (DIN: 11552656) Non-Independent Director has been appointed on and became member of the committee.

The Company Secretary acts as a Secretary of the Committee.

No. of investors' complaints received by the RTA/ Company during the year: NIL

No. of complaints not solved to the satisfaction of shareholders during the year: NIL

No. of complaints pending as at 31st March, 2026: NIL

The Composition of the committees is available on the website of the company www.rotointia.co.in.

Warning against Insider Trading

Comprehensive guidelines advising and cautioning the management, staff and other relevant business associates on the procedure to be followed while dealing with the securities of the company have been issued and implemented.

Performance evaluation criteria for Independent Directors

The Nomination and Remuneration Committee has laid down the criteria for performance evaluation of Independent Directors which are as under-

Areas of Evaluation

1. Frequency of meetings attended.
2. Timeliness of circulating Agenda for meetings and descriptiveness.
3. Quality, quantity and timeliness of flow of information to the Board.
4. Promptness with which Minutes of the meetings are drawn and circulated.
5. Opportunity to discuss matters of critical importance, before decisions are made.
6. Familiarity with the objects, operations and other functions of the company.
7. Importance given to Internal Audit Reports, Management responses and steps towards improvement.
8. Avoidance of conflict of interest.
9. Exercise of fiscal oversight and monitoring financial performance.
10. Level of monitoring of Corporate Governance Regulations and Compliance.
11. Adherence to Code of Conduct and Business Ethics by directors individually and collectively.
12. Monitoring of regulatory compliances and risk assessment.
13. Review of Internal Control Systems.
14. Performance of the Chairperson of the company including leadership qualities.
15. Performance of the Whole time Director.
16. Overall performance of the Board/ Committees.

Remuneration of Directors

SI. No.	Name	Category	Ratio/Time per Median of Employee Remuneration	% Increase in remuneration
1.	Shrey Gupta	Managing Director	7,00,000	NIL
2.	Pooja Das	Independent Director	1,75,386	NIL
3.	Arun Kumar	Independent Director	-	NA
4.	Ashok Kumar Kaushik	Non-Executive Director	-	NA
5.	Nisha Kumari	Company Secretary	79,000	NIL

- a) **There was no pecuniary relationship or transaction between the Non-Executive Directors and the company during the financial year 2025-26.**
- b) **Criteria of making payments to Non-Executive Directors:**
 - a. The Non-Executive Directors shall be entitled to receive remuneration by way of sitting fees for participation in the Board / Committee meetings and commission as detailed hereunder.
 - b. A Non-Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee meeting attended by him/her at his/her discretion of such sum as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

- c. The Committee may recommend to the Board, the payment of commission on uniform basis, to reinforce the principles of collective responsibility of the Board.
- d. The payment of such commission would be at the discretion of board only and shall not exceed 1% of the net profit of the Company.
- e. The Independent Directors of the Company shall not be entitled to participate in the Stock Option Scheme of the Company, if any, introduced by the Company.

Related Party Transactions

There were no material contracts or arrangements entered into by the company in accordance with provisions of section 188 of the Companies Act, 2013 during the Financial year 2025-2026.

All Related Party Transactions in usual course were placed before the Audit Committee as also the Board for approval are given in **Annexure B**. Suitable disclosure has been made in the standalone financial statements as required by the applicable accounting standards `.

The Board has approved a policy for related party transactions which has been uploaded on the Company's website.

Disclosures

The company has always ensured fair code of conduct and maintained transparency. There were no instances of non-compliance by the company, penalties, strictures imposed on the company by Stock Exchange or SEBI or any statutory authority, on any matter related to capital markets, during the last three years.

In accordance with requirement of Companies Act as well as listing agreement a vigil mechanism has been adopted by the board of directors and accordingly a whistle blower policy has been formulated with a view to provide a mechanism for employees of the company to approach Internal Auditor or Chairman of the Audit Committee of the Company to report any grievance. A link to such policy is also provided on the website of the company.

Compliances, rules & regulations as laid down by various statutory authorities has always been observed by the company since such change over both in letter as well as in spirit.

The Board has obtained certificates/disclosures from key management personnel confirming they do not have any material financial and commercial interest in transactions with the company at large.

General Body Meeting

The details of last three Annual General Meeting of the Company held are given below:

AGM	Date	Location of the Meeting	Whether Special Resolution Passed
50 th	30 th September, 2025	via Video Conferencing /Other Audio Visual Mode	No
49 th	30 th September, 2024	via Video Conferencing /Other Audio Visual Mode	No
48 th	29 th September, 2023	via Video Conferencing /Other Audio Visual Mode	No

Means of Communication

Quarterly, half-yearly and annual financial results are communicated to the Bombay Stock Exchange at the BSE site immediately after these are considered and approved by the Board; and thereafter regularly published in the prominent newspapers like The Pioneer (both English & Hindi) as required. Quarterly and annual financial statements, along with presentation on financial results and official news releases, are posted on our website: www.rotointia.co.in. Further, all other price sensitive and other information is sent to the Stock Exchange where shares of the Company are listed, enabling them to display the same on their website.

SEBI Complaints Redressal System (SCORES)

SEBI has initiated SCORES for processing the investor complaints in a centralized web based redress system and online Redressal of all the shareholders complaints. The Company is in compliance with the SCORES and redressed the shareholders complaints well within the stipulated time.

BSE Corporate Compliance & Listing Centre (the 'Listing Centre')

BSE's Listing Centre is a web-based application designed for corporates. All periodical compliance filings like shareholding pattern, corporate governance report, media releases, among others are also filed electronically on the Listing Centre.

General Shareholders' Information

A. Annual General Meeting:

Day:	Thursday
Date:	06 th Day of August, 2026(via VC/OAVM)
Time:	12:00 P.M
Venue:	via Video Conferencing /Other Audio-Visual Mode

Distribution of 1,31,51,300 Equity Share Capital as on: 31/03/2026

***During FY 2025–26, following promoter of Rotographics (India) Limited have been reclassified from promoter category to the public category and public category to promoter category:**

Name of Promoter(s) and promoter group (s)	No. of Shares Held Pre-Offer	% of Shareholding Pre-Offer	No. of Shares Held Post-Offer	% of Shareholding Post-Offer
Ashok Kumar Singhal (From Promoter Category to public Category)	18,40,300	13.99%	Nil	0.00%
Shrey Gupta (From Public Category to Promoter Category)	71,40,300	40.30%	Nil	54.29%

B. Financial Calendar (tentative):

Financial Year: 1st April 2025 to 31st March 2026

C. Date of Book Closure: 27th July, 2026 to 05th August, 2026

D. Stock Exchange on which the company's shares are listed

At present, the equity shares of the company are listed on the Bombay Stock Exchange **(BSE)**.

E. Stock Code

RGIL Scrip Code: 539922

Demat ISIN Number for NSDL& CDSL: INE364S01014

Outstanding GDRs/ ADRs/ Warrants/ Convertible Instruments

The Company has not issued Global Depository Receipts or American Depository Receipt or Warrants or any Convertible Instruments.

Commodity Price Risk/ Foreign Exchange Risk and Hedging

The Company did not engage in hedging activities.

CORPORATE GOVERNANCE CERTIFICATE

In pursuance of chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Members of
ROTOGRAPHICS (INDIA) LIMITED
Shop No. 37 Shanker Market, Connaught Place,
Central Delhi, Janpath, New Delhi-110001

We have examined the compliance of conditions of Corporate Governance **ROTOGRAPHICS (INDIA) LIMITED**, for the year ended on **March 31, 2026** as stipulated in SEBI (LODR) Regulations 2015.

The compliance of conditions of Corporate Governance is the responsibility of Management. Our examination was limited to procedures and implementation thereof, adopted by the Company to ensure compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of the Corporate Governance as stipulated in the above-mentioned Listing Agreement.

We state that no investor grievances are pending for a period exceeding one month against the Company as per the records maintained by the Investors Grievance Committee.

We 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 V Kumar & Associates
(Company Secretaries)

Date: 10/07/2026
Place: New Delhi

Sd/-
Vivek Kumar
M.No. F8976
COP No. 10438
UDIN: F008976H000804122

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

Regulation 34(3) read with Schedule V Para-C Clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Members,
ROTOGRAPHICS (INDIA) LIMITED,
Shop No. 37 Shanker Market, Connaught Place,
Central Delhi, Janpath, New Delhi-110001

We have examined the relevant registers, records, forms, returns and disclosures received from directors of **Rotographics (India) Limited** having **CIN: L24200DL1976PLC008036** and having registered office at **Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, 110001** (hereinafter referred to as “**the Company**”) produced before us by the Company for the purpose of issuing this certificate, in accordance with regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sr. No.	DIN	Name of Director	Date of Appointment in Company
1.	01731869	Shrey Gupta	03/09/2025
2.	11552656	Ashok Kumar Kaushik	23/02/2026
3.	11552657	Arun Kumar	23/02/2026
4.	11270626	Pooja Das	03/09/2025

It is solemnly the responsibility of Directors to submit relevant declarations and disclosures with complete and accurate information in compliance with the relevant provisions. Further, ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For V Kumar & Associates
(Company Secretaries)

Date: 10/07/2026
Place: New Delhi

Sd/-
Vivek Kumar
M.No. F8976
COP No. 10438
UDIN:F008976H000804298

CEO AND CFO CERTIFICATION

(Under Regulation 17(8) Of SEBI (LODR) Regulations, 2015)

**To,
The Board of Directors of
Rotographics (India) Limited
Shop No. 37 Shanker Market, Connaught Place,
Central Delhi, Janpath, New Delhi-110001**

In relation to the Audited Financial Accounts of the Company as at March 31, 2026, we hereby certify that:

a) We have reviewed the financial statements and the cash flow statement for the year and that to the best of our knowledge and belief.

i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii) These statements together present a true and fair view of the Company's affairs and are in compliance with the existing accounting standards, applicable laws and regulations.

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

c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d) We have indicated to the Auditors and the Audit Committee:-

i) Significant changes in internal control over financial reporting during the year;

ii) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

**By order of the Board of Directors
For Rotographics (India) Limited**

Sd/-
SHREY GUPTA
Managing Director
DIN: 01731869

Sd/-
POOJA DAS
Director
DIN: 11270626

**Date: 10/07/2026
Place: New Delhi**

COMPLIANCE WITH CODE OF CONDUCT
(Under Regulations 26(3) Of SEBI (LODR) Regulations, 2015)

**To,
The Board of Directors of
Rotographics (India) Limited
Shop No. 37 Shanker Market, Connaught Place,
Central Delhi, Janpath, New Delhi-110001**

The Company has adopted “Code of Conduct for Directors and Senior Management Personnel and also for Independent Directors”.

In accordance with Regulations 26(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby certify that Members of Board of Directors and Senior Management Personnel of the Company have affirmed compliance with the Company’s Code of Conduct applicable to Board of Directors and Senior Management, for the year ended March 31, 2026.

**Date: 10/07/2026
Place: New Delhi**

**Sd/-
Shrey Gupta
Managing Director
DIN: 01731869**

FORM NO. AOC -2

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

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

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

Name (s) of the related party & nature of relationship	Nature of contract s/arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transaction including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board	Amount paid as advances , if any	Date on which the special resolution was passed in General meeting as required under first proviso to section 188
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Details of contracts or arrangements or transactions at Arm's length basis.

Name (s) of the related party & nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date (s) of approval by the Board, if any	Amount paid as advances, if any
Mr. Shrey Gupta (Managing Director)	Remuneration	Normal course of business	7,00,000	07.04.2025	NIL
Ms. Pooja Das (Independent Director)	Sitting Fees	Normal course of business	1,75,386	07.04.2025	NIL

Ms. Nisha Kumari (Company Secretary)	Remuneration	Normal course of business	79,000	07.04.2025	NIL
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**By order of the Board of Directors
For Rotographics (India) Limited**

**Sd/-
SHREY GUPTA
Managing Director
DIN: 01731869**

**Sd/-
POOJA DAS
Director
DIN: 11270626**

**Date: 10/07/2026
Place: New Delhi**

BOARD EVALUATION

As per the Schedule IV of the Companies Act, 2013, your company has framed a code of conduct for Independent Director and Board and Senior Management of the Company duly approved by the Board. The Code of Conduct framed by the Board contained the criteria of Performance Evaluation of the Independent Directors and as per the format decided by the Board from time to time.

On the basis of the report of performance evaluation, it shall be determined whether to extend or continue the term of appointment of the Independent Director, performance of Board and its committees.

Parameters of reviewing the performance of the Independent Directors are like whether

- a) Director comes well prepared and informed for the Board/Committee Meeting(s)?
- b) Director demonstrated a willingness to devote time and effort to understand the Company and its business and a readiness to participate in events outside the meeting room, such as site visits?
- c) Director has ability to remain focused at a governance level in Board/Committee meetings?
- d) Director upholds ethical standards of integrity and probity?
- e) Director exercises objective independent judgment in the best interest of Company?
- f) Director helps in bringing independent judgment during board deliberations on strategy, performance, risk management etc.?
- g) Director maintains high level of confidentiality?

Parameters of reviewing the performance of the Board Committee are like whether

- a) The Committees of the Board are appropriately constituted?
- b) The terms of reference for the committee are appropriate with clear defined roles and responsibilities?
- c) Committee meetings are conducted in a manner that encourages open communication and meaningful participation of its members?
- d) Committee makes periodically reporting to the Board along with its suggestions and recommendations?
- e) The amount of responsibility delegated by the Board to each of the committees is appropriate?
- f) The performance of each of the committees is assessed annually against the set goals of the committee?
- g) The reporting by each of the committees to the Board is sufficient?

Parameters of reviewing the performance of the Board are like whether

- a) The Board has appropriate expertise and experience to meet the best interest of the Company?

- b) The board has appropriate combination of industry knowledge and diversity (gender, experience, background)?
- c) The Board meeting agenda and related background papers are concise and provide information of appropriate quality and detail?
- d) The Board meetings encourage a high equality of discussions and decision making?
- e) The Board has developed strategic plan/policies and the same would meet the future requirement of the Company?
- f) It is monitoring the implementation of long term strategic goals?
- g) The Board is well informed on all issues (short and long term) being faced by the Company?

Parameters of reviewing the performance of the Chairperson is like whether

- a) The Chairperson actively manages shareholder, board, management and employee relationships and interests?
- b) The Chairperson meets with potential providers of equity and debt capital, if required?
- c) The Chairperson manages meetings effectively and promotes a sense of participation in all the Board meetings?
- d) The Chairperson is an effective leader?
- e) The Chairperson promotes effective participation of all Board members in the decision making process?
- f) The Chairperson promotes the positive image of the Company?
- g) The Chairperson promotes continuing training and development of directors?

The obtaining and consolidation of feedback from all Directors for the evaluation of the Board and its Committees, Individual Directors (i.e. Independent and Non Independent Directors), were co-ordinate by the Chairman of the Board and the feedback received was discussed in the meeting in case of evaluation of the Board and Committee and was discussed with Individual Directors in case of their evaluation.

The evaluation of Chairperson was co-ordinate by the Chairman of the Independent Directors meeting.

**By order of the Board of Directors
For Rotographics (India) Limited**

**Place: New Delhi
Date: 10/07/2026**

**Sd/-
Shrey Gupta
Managing Director
DIN: 01731869**

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For The Financial Year Ended 31st March, 2026

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

To,
The Members,
Rotographics (India) Limited
Shop No. 37 Shanker Market, Connaught Place,
Central Delhi, Janpath, New Delhi-110001

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Rotographics (India) Limited** (hereinafter called “**the Company**”). Secretarial Audit was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **Rotographics (India) Limited** (“the Company”) for the financial year ended on **31st March, 2026** according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (“SEBI Act”):-s
 - 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 (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 2021; **Not applicable as the Company has not given any ESOP to its employees and directors during the period under review.**
- e. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021; **Not applicable as the Company has not issued any non-convertible securities during the period under review.**
- f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not applicable as the Company has not delisted/ proposed to delist its equity shares from any stock exchange during the financial year under review.**
- h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable as the Company has not bought back/ proposed to buy back any its securities during the financial year under review.**

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

- (i) Secretarial Standards issued by the Institute of Company Secretaries of India;
- (ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (iii) The Listing Agreement entered into by the Company with Bombay Stock Exchange.

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

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

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

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

**For V Kumar & Associates
(Company Secretaries)**

**Date: 10.07.2026
Place: New Delhi**

**Sd/-
Vivek Kumar
M.No. F8976
COP No. 10438
UDIN: F008976H000798941**

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

To,

**The Members,
ROTOGRAPHICS (INDIA) LIMITED,
Shop No. 37 Shanker Market, Connaught Place,
Central Delhi, Janpath, Central Delhi, 110001**

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

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on this secretarial record based on our audit.
2. We have the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial record. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of the accounts of the company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test 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 V Kumar & Associates
(Company Secretaries)**

**Date: 10.07.2026
Place: New Delhi**

**Sd/-
Vivek Kumar
M.No. F8976
COP No. 10438
UDIN: F008976H000798941**

ANNEXURE – E TO DIRECTORS' REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Disclaimer

Statements in the Directors' Report & Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make difference to the Company's operations include raw material availability and its prices, cyclical demand and pricing in the Company's principle markets, changes in Government regulations, tax regimes, economic developments within India and the countries in which the Company conducts business and other ancillary factors.

Overall Review

The Company has amended its object clause to expand its operations across various industrial and commercial sectors, primarily dealing in:

- **Non-ferrous metals, alloys, oxides, and chemicals,**
- **Raw materials for batteries, electric bulbs, glassware, rubber, ceramics, and paint industries,**
- **Technological research and know-how transfers,**
- **Mining, exploration, and beneficiation of metallic minerals,**
- **Precious and semi-precious stones, gems, and jewellery.**

This strategic diversification aims to tap into high-growth and future-ready sectors, including green energy (battery components), electric mobility, minerals and mining, and export-oriented precious stones and jewellery. The Company intends to scale both manufacturing and trading capabilities across domestic and international markets.

Outlook

India's non-ferrous metal industry is set to grow in tandem with rising demand in infrastructure, renewable energy, EVs, and consumer electronics. Government initiatives such as the **Production Linked Incentive (PLI) Scheme**, **National Mineral Policy**, and focus on **critical minerals exploration** are expected to provide strong tailwinds.

The demand for **battery-grade materials, copper, aluminium, and rare earth minerals** is likely to remain robust due to the global transition towards sustainable and electric technologies. Additionally, India's gemstone and jewellery sector continues to flourish in international markets with strong export performance and design innovations.

The Company aims to leverage these trends by investing in capacity building, backward integration, global trade linkages, and technological collaborations, including possible tie-ups for processing technologies and IPs.

Opportunities

- ☐ Rising demand for **non-ferrous metals** due to electrification, defence, automotive, and construction sectors.
- ☐ Government support for **critical mineral exploration** and import substitution.

- High-growth potential in **battery chemicals and allied industrial raw materials**.
- Growing global market for **gems, jewellery, and precious metals**.
- Scope for **technology partnerships** and **IP acquisition** in metallurgy, chemical processing, and mining.

Human Resources

The Company is actively strengthening its team by onboarding technical, mining, metallurgy, and chemical industry professionals. It also recognizes the importance of internal upskilling and is running training programs aligned with new business verticals. Given the breadth of its diversification, the Company continues to foster a multi-disciplinary work culture.

Risk and Concerns

The Company's operations are subject to a variety of risks including:

- **Commodity price volatility** in metals and minerals.
- **Environmental and regulatory compliance** for mining and chemical operations.
- **Delays in licensing and government approvals** for exploration activities.
- **Technological obsolescence** in processing and refining operations.
- **Foreign exchange risks** in import-export transactions.
- **Working capital pressures** due to the capital-intensive nature of new verticals.

Mitigation plans include strategic procurement, hedging mechanisms, policy advocacy, and phased capital deployment.

Internal Control Systems

The Company has robust internal control systems to ensure compliance, efficiency, and asset protection. Internal audits are conducted periodically to review processes and identify areas of improvement. Controls are being further updated to address the risks associated with new verticals like mining, manufacturing, and IP transfers.

A fully functional **Whistle Blower Policy** remains in place to promote a transparent and ethical working environment. Based on management assessment, internal financial controls are adequate and effective.

CAUTIONARY STATEMENT

Statement in Management Discussion and Analysis may be forward looking within the meaning of applicable securities laws and regulations. Many factors may affect the actual results, which could be different from what the Directors envisage in terms of future performance and outlook. The Company assumes no responsibilities in respect of the forward looking statements herein, which may undergo changes in future on the basis of subsequent developments, information or events.

**By order of the Board of Directors
For Rotographics (India) Limited**

**Date: 10.07.2026
Place: New Delhi**

**Sd/-
Shrey Gupta
Managing Director
DIN: 01731869**

INDEPENDENT AUDITOR'S REPORT

To the Members of ROTOGRAPHICS (INDIA) LIMITED Report on the Audit of the Standalone Ind AS Financial Statements

Opinion

We have audited the standalone financial statements of **ROTOGRAPHICS (INDIA) LIMITED** ("the Company"), which comprise the balance sheet as at **31st March 2026**, and the statement of Profit and Loss, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as 31st March 2026 and profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

Emphasis of Matter

We draw attention to the balances of cash and cash equivalents as reflected in the financial statements, which include an amount of Rs. 0.18 lakhs pertaining to a bank account in respect of which adequate details and supporting documentation are presently not available with the current management, as the Company has been acquired recently. The management is in the process of obtaining the relevant records and closure confirmation from the concerned bank.

Similarly, the balance appearing in Investment amounting to Rs. 0.50 Lakhs are presently not available with the current management. Accordingly, we were unable to obtain sufficient appropriate audit evidence regarding the accuracy and completeness of such balances.

Our opinion is not modified in respect of these matters.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Ind AS Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026, from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The Company has not declared or paid any dividend during the year.

**For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008**

**Sd/-
(CA Ritika Agarwal)
M. No: 527731
UDIN: 26527731ZJTMII6536
Date: 26/05/2026
Place: New Delhi**

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under Report on Other Legal and Regulatory Requirements 'section of our report to the Members of 'ROTOGRAPHICS (INDIA) LIMITED of even date)

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".
We report that:

- 1) In respect of its Property, Plant and Equipment and Intangible Assets,
 - a) The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.
The company does not hold any Intangible assets.
 - b) As explained to us, Property Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - c) According to information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not hold any immovable properties.
 - d) The company has not revalued its Property, Plant and Equipment during the year.
 - e) There is no proceeding initiated against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- 2) In respect of its Inventories
 - a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
 - b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- 3) In respect of loans and advances granted to the parties:
 - i. According to the information and explanations given to us, the Company has granted Unsecured loans to following parties: -

Clause 3(i): Loans & Advances

(Rs. In Lakhs)

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year			7549.96	-
Subsidiaries	-	-	-	-
Particulars	Guarantees	Security	Loans	Advances in nature of loans
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	7549.96	-

Balance outstanding as at balance sheet date in respect of above cases			1479.42	-
Subsidiaries	-	-	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	1479.42	-

- ii. The investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest, except for the following where we have not received any confirmation from the parties and the same has been shown at book value as per the representations by management. Also, the company has not charged interest on following loans & advances;

(Rs. Lakhs)

Name	Outstanding Amount as on Mar'26
Praxton Impex Private Limited	68.00
Sai Construction & Properties	211.00

- iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest. The company has taken reasonable step to recovery of the principal amount, wherever applicable.
- iv. According to the information and explanations given to us and on the basis of our examination of the records of the Company, since the term of arrangement do not stipulate any repayment schedule, we are unable to comment whether the amount is overdue or not.
- v. According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.
- vi. Loans and advances are granted by the company without specifying any terms or period of repayment as follows:

Clause 3(vi):

(Rs. Lakhs)

Particulars	Other Parties	Promoters	Related Parties
Aggregate amount of loans/ advances in nature of loans			
- Repayable on demand (A)	-	-	-
Particulars	Other Parties	Promoters	Related Parties
- Agreement does not specify any terms or period of repayment (B)	7549.96	-	-
- Agreement specify any terms or period of repayment (C)	-	-	-
Total (A+B+C)	7549.96	-	-

Percentage of loans/ advances in nature of loans to the total loans	99.97%	-	-
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- 4) According to the information and explanations given to us and on the basis of our examination of the records, in respect of sum loans, investment, guarantees, and security, provisions of our section 185 and 186 of the Companies Act, 2013 have been complied with except non-charging of interest on the loans.
- 5) The company has not accepted any deposits or amounts which are deemed to be deposits from the public covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, reporting under this clause is not applicable.
- 6) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- 7) In respect of statutory dues: -
 - i. According to the records of the company, undisputed statutory dues including Goods and Services Tax, Investor Education and Protection Fund, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. There were no undisputed statutory dues outstanding as at 31st March 2026 for a period of more than six months from the date they became payable.
 - ii. According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- 8) There are no transactions which are not recorded in the books of account but have been surrendered or disclosed as income during the year before the income tax authorities under the Income Tax Act, 1961.
- 9) In respect of its Loans and borrowings:-
 - a. According to the information and explanations given to us and on the basis of our examination of the records of the company, we are unable to comment whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender as no repayment schedule is available.
 - b. According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a wilful defaulter by any bank or financial institution or other lender;
 - c. According to the information and explanations given to us and on our examination of the records of the Company, the term loans obtained by the Company during the year have been applied for the purposes for which such loans were obtained.
 - d. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company has not utilized funds raised on a short-term basis for long-term purposes during the year.
 - e. The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
 - f. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- 10) In respect of money raised through IPO:-
 - (i) The company has not raised any money by way of initial public offer or further public offer (including debt instruments); therefore, this clause is not applicable.
 - (ii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has made preferential allotment or private placement of shares

during the year. The requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

11) In respect of Fraud reporting :-

- (i) According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- (ii) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (iii) There was no whistle blower complaint received by the company during the year, therefore this clause is not applicable.

12) The company is not a Nidhi Company. Therefore, this clause is not applicable to the company.

13) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.

14) In respect of Internal Audit System;

- (i) Based on information and explanations provided to us and our audit procedures, the company has an internal audit system commensurate with the size and nature of its business.
- (ii) We have considered the internal audit reports of the company issued till date for the period under audit. We are in receipt of a single internal audit report throughout the year.

15) The company has not entered into non-cash transactions with directors or persons connected with him.

16) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence the provisions of this clause are not applicable to the company.

17) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year. Amount of cash loss during current financial year and in the immediately preceding financial.

18) During the year, there has been no resignation of the statutory auditor of the Company.

19) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

20) The provisions of section 135 of the Companies Act are not applicable on the company. Hence the company has no obligations under Corporate Social Responsibility.

21) The Company is not required to prepare Consolidated Financial Statement; hence this clause is not applicable.

For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008

Sd/-
(CA Ritika Agarwal)
M. No: 527731
UDIN: 26527731ZJTMII6536
Date: 26/05/2026
Place: New Delhi

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under "Report on Other Legal and Regulatory Requirements" section of our report to the Members of '**ROTOGRAPHICS (INDIA) LIMITED**' of even date)

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

We have audited the internal financial controls over financial reporting of **ROTOGRAPHICS (INDIA) LIMITED** ("the Company") as of **March 31, 2026** in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively or ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

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

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

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

Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008

Sd/-
(CA Ritika Agarwal)
M. No: 527731
UDIN: 26527731ZJTMII6536
Date: 26/05/2026
Place: New Delhi

ROTOGRAPHICS (INDIA) LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO FINANCIAL STATEMENTS

Background of the company

Rotographics India Limited (hereinafter referred to as "the Company") is engaged in the business of printing, duplicating, selling, exporting, importing, and dealing in paper wrappers, foils, poly papers, cellophane, ink, colors, and dyes. Incorporated on January 16, 1976, the Company is a limited entity domiciled in India, with its registered office at **Shop No. 37, Shankar Market, Connaught Place, Janpath, Central Delhi, New Delhi – 110001**. The Board of Directors approved the financial statements for the year ended **March 31, 2026**.

1) Significant accounting policies

a) Basis of preparation

i. Compliance with Ind AS

The financial statements have been prepared in all material respects in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other relevant provisions of the Act.

ii. Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

- Non-Current Investment that are measured at fair value;

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

b) Use of Estimates & Judgements

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Fair value measurement

The company measures financial instruments, such as investment in Equity share etc, at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either –

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole-

- Level 1 — Quoted (unadjusted) prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

At each reporting date, management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the company's accounting policies. For this analysis, management regularly reviews significant unobservable inputs applied in the valuation by agreeing the information in the valuation computation to contracts and other relevant documents

c) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash in hand, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

d) Cash flow statement

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

e) Property, plant and equipment

All other items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset 's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is provided on a pro-rata basis on the straight-line method over the estimated useful lives of the assets. The estimates of useful lives of the assets are as follows:

Asset	Useful life (In Years)
Computers and peripherals	3 - 5
Motor Vehicle	8 -10
Office Equipment	5 - 8
Furniture & Fixture	8-10

The useful lives have been determined based on Schedule II to the Companies Act; 2013. The residual values are not more than 5% of the original cost of the asset.

The assets residual values and useful life are reviewed, and adjusted if appropriate, at the end of each reporting period.

The asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other gains/(losses).

f) Revenue recognition

Sale of Goods

Revenue from the sale of goods is recognized, when the significant risks and rewards of ownership of the goods have passed to the buyer, as per the terms of company and no significant uncertainty exists regarding the amount of consideration that will be derived from the sale of goods, usually on delivery of the goods. Revenue is recognized at the fair value of consideration received or receivable, net of returns and allowance trade discounts, volume rebates and outgoing sales tax and is recognized either on delivery or on transfer of significant risk and rewards of ownership of the goods.

g) Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame

established by regulation or convention in the marketplace. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those measured at amortized cost.

The classification depends on the groups business model for managing the financial assets and the contractual terms of the cash flows.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

However, The Company is not following the effective interest method and Interest income is recognised on a **simple interest basis** for debt instruments other than those financial assets classified as at Fair Value Through Profit and Loss (FVTPL). Interest income is recognised in profit or loss and is included in the “Other income” line item.

Investments in equity instruments at FVTOCI

On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the ‘Reserve for equity instruments through other comprehensive income’. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Financial assets at Fair Value Through Profit or Loss (FVTPL)

Investments in equity instruments are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the ‘Other income’ line item.

Impairment of financial assets

The Company applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, debt instruments at FVTOCI, lease receivables, trade receivables, other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Company estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Company measures the loss allowance for a financial instrument at an amount equal to the cost at which such instrument was booked.

If the Company measured loss allowance for a financial instrument at lifetime expected credit loss model in the previous period, but determines at the end of a reporting period that the credit risk has not increased significantly since initial recognition due to improvement in credit quality as compared to the previous period, the Company again measures the loss allowance based on 12-month expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Company uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Company compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18, the Company always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Company has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information.

The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI except that the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet.

Derecognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

On derecognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

h) Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by a Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

All equity Instruments are classified at Fair Value through Other Comprehensive Income (FVTOCI). An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by a Company are recognised at the proceeds received, net of direct issue costs. Repurchase of the Company's own equity instruments is recognised and deducted directly in equity.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL. However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

Financial liabilities at FVTPL

Financial liabilities are classified as at FVTPL when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- it has been incurred principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

A financial liability other than a financial liability held for trading or contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies, may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;
- the financial liability forms part of a Company's financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the Company is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

However, for non-held-for-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss, in which case these effects of changes in credit risk are recognised in profit or loss. The remaining amount of change in the fair value of liability is always recognised in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognised in other comprehensive income are reflected immediately in retained earnings and are not subsequently reclassified to profit or loss.

Gains or losses on financial guarantee contracts and loan commitments issued by the Company that are designated by the Company as at fair value through profit or loss are recognised in profit or loss.

Financial liabilities subsequently measured at amortised cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by a Company are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.

Commitments to provide a loan at a below-market interest rate

Commitments to provide a loan at a below-market interest rate are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

i) Employee benefits

Employee benefits are recognized as an expense in the profit and loss account of the year

j) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

k) Earnings per share

i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- The profit attributable to owners of the Company.
- By the weighted average number of Equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account.

- The after income tax effect of interest and other financing costs associated with dilutive potential equity shares and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

l) Income tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Company and its subsidiaries (including branches) operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions, where appropriate, on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax basis of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss). Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current tax & deferred tax is recognized in statement of profit or loss, except to the extent that it relates to items recognized in Other Comprehensive Income or directly in equity. In this case, the tax is also recognized in Other Comprehensive Income or directly in equity, respectively.

m) Provisions

Provisions for legal claims, service warranties, volume discounts and returns are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of managements best estimates of the expenditure incurred to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognized as interest expense.

n) Current and non-current classification:

- i. The assets and liabilities in the Balance Sheet are based on current/ non - current classification. An asset as current when it is:
 - Expected to be realised or intended to be sold or consumed in normal operating cycle
 - Held primarily for the purpose of trading
 - Expected to be realised within twelve months after the reporting period, or
 - Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non - current.

- ii. A liability is current when:

- Expected to be settled in normal operating cycle
- Held primarily for the purpose of trading
- Due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are treated as non-current.

Deferred tax assets and liabilities are classified as non - current assets and liabilities.

o) Trade receivables

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

Trade Receivables have been taken at fair value subject to confirmation and reconciliation.

p) Trade payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per the agreed terms. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortized cost using the effective interest method

Notes on Financial Statements

1. The Company has not identified and classified MSME creditors accordingly the disclosures relating to amounts payable to Micro and Small Enterprises as required under the Act have not been made.
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value as the management is unable to provide any external confirmations from the parties.
3. Payments to Auditors:

Rs. in Lacs		
Auditors Remuneration	2024-25	2025-26
Audit Fees	0.90	0.90
Tax Audit Fees	-	-
Company Law Matters	-	-
Other Compliances	0.14	0.40
Total	1.04	1.30

4. The Company has made advances to following parties without charging interest on loans and their outstanding balance as on 31.03.2026 are as follows: -

Rs. in Lacs				
<u>Particulars</u>	Opening balance	Loans during the year	Repayment	O/s balance as on 31.03.2026
Prazton Impex Private Limited	68.00	-	-	68.00
Sai Construction & Properties	211.00	-	-	211.00
Total	278.00	-	-	278.00

5. No provision for retirement benefits has been made, The impact of the same on Profit & Loss is not determined.
6. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
N/A	N/A	N/A

7. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

S. No.	Name of Related Party	Relationship
1.	Ms. Nisha Kumari Ms. Pooja Das Mr. Arun Kumar Mr Shrey Gupta Mr Ashok Kumar Kaushik Mr. Ajay Bhadri (till 03/12/2025) Mr. Gaurav Kumar (Till 03/09/2025) Ms. Sandhya Kohli (Till 23/02/2026) Ms. Divya (Till 11/09/2025) Ms. Ekta Garg (Till 03/09/2025) Mr. Monu (Till 23/02/2026)	Director / Key Managerial Personnel (KMP)

(B) Transactions with Related parties

Transactions undertaken with Related Parties in the ordinary course of business during the year:

Rs. '

	FY 2024-25			FY 2025-26		
Particulars	Key Management Personnel	Relative/Related Entity	Total	Key Management Personnel	Relative/Related Entity	Total
Sales	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Interest Received	-	-	-	-	-	-
Purchase	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Remuneration Expense	3.15	-	3.15	7.60	-	7.60
Other Expenses	-	-	-	1.75	-	1.75
Commission Paid	-	-	-	-	-	-

8. There are no contingent liabilities as on the balance sheet date.
9. There are no charges or satisfaction of charge pending to be registered with Registrar of Companies beyond the statutory period, as applicable.
10. The company has not been declared wilful defaulter by any bank or financial institution or other lender during the year.
11. The company does not hold any Benami property and no proceeding have been initiated or pending against the company in such respect.
12. The company has not entered into any transactions with struck off companies.
13. The company has not traded or invested in Crypto currency or Virtual Currency during the year.
14. The company has made detailed assessment of its liquidity position and of the recoverability and carrying value of its assets as on the balance sheet date and has concluded that no material adjustments are required to be made in financial statements.
15. In the opinion of the management all the assets of the company have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the financial statements.
16. Previous year figures have been regrouped/rearranged wherever necessary.
17. Whenever the balance confirmation is not available from the parties, the balance as appearing in the books of accounts have been considered.

In terms of our Report attached of even date

BAS & CO LLP
Chartered Accountants
FRN: 323347E/E300008

For and on behalf of Board of Directors

Sd/-
(CA Ritika Agarwal)
Designated Partner
M. No. 527731
Place: New Delhi
Date: - 26/05/2026
UDIN: - 26527731ZJTMII6536

Sd/-
SHREY GUPTA
Managing Director
DIN: 01731869

Sd/-
NISHA KUMARI
Company Secretary
M.No: 79205

Sd/-
POOJA DAS
Director
DIN: 11270626

Sd/-
RAJ RATAN PUGALIA
Chief Financial Officer
PAN: AEXPP9800L

ROTOGRAPHICS (INDIA) LIMITED			
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001			
CIN: L74899DL1976PLC008036			
Balance Sheet as at 31st March, 2026			
(All amounts are in Lakhs, except as otherwise stated)			
Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	2	71.85	0.09
(b) Financial assets			
(i) Investments	3	0.50	0.50
(ii) Loans	4	1479.42	350.69
(c) Deferred tax assets (Net)	5	-	0.23
		1551.77	351.50
(2) Current assets			
(a) Financial assets			
(i) Trade receivables	6	77.93	19.57
(i) Cash and cash equivalents	7	22.23	106.06
(b) Other current assets	8	35.98	3.80
		136.13	129.43
TOTAL		1687.90	480.94
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	9	1315.13	360.13
(b) Other equity	10	189.53	6.22
(c) Share application money pending allotment		-	44.00
		1504.66	410.35
Liabilities			
(1) Non-Current Liabilities			
(a) Financial liabilities			
(i) Loan	11	72.95	4.00
(ii) Deferred tax liability	5	0.48	-
		73.43	4.00
(2) Current Liabilities			
(a) Financial liabilities			
(i) Trade payables	12	37.94	36.59
(ii) Other Financial Liabilities	13	1.93	0.70
(b) Other current liabilities	14	35.49	23.31
(c) Provisions	15	34.45	5.98
		109.81	66.58
TOTAL		1687.90	480.94
Refer accompanying Notes (1 to 23) forming part of the financial statements			
Signed In terms of our report attached.			
For and on behalf of the Board of Directors			
For & on behalf of			
BAS & Co. LLP			
Chartered Accountants			
FRN .: 323347E/E300008			
Sd/-			
SHREY GUPTA			
Managing Director			
DIN: 01731869			
Sd/-			
POOJA DAS			
Director			
DIN: 11270626			
Sd/-			
(CA Ritika Agarwal)			
Designated Partner			
M. No. 527731			
Place : New Delhi			
Date: 26/05/2026			
UDIN: 26527731ZJTMII6536			
Sd/-			
NISHA KUMARI			
Company Secretary			
M.No: 79205			
Sd/-			
Raj Ratan Pugalia			
Chief Financial Officer			
PAN: AEXPP9800L			

ROTOGRAPHICS (INDIA) LIMITED				
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001				
CIN: L74899DL1976PLC008036				
Statement of Profit and Loss for the year ended 31st March, 2026				
(All amounts are in Lakhs, except as otherwise stated)				
Particulars		Note No.	For the Year Ended 31st March, 2026	For the Year Ended 31st March, 2025
I	Revenue from Operations	16	4121.64	80.73
II	Other income	17	134.80	10.26
III	Total income (I + II)		4256.44	90.99
IV	Expenses:			
	Purchase of stock-in-trade	18	4035.22	51.73
	Employee benefits expense	19	19.41	3.60
	Finance Cost	20	0.50	0.05
	Depreciation and amortisation expense	2	3.01	0.01
	Other expenses	21	76.63	12.02
	Total expenses		4134.78	67.41
V	Profit/(loss) before exceptional item and tax (III-IV)		121.66	23.58
VI	Exceptional item			
	Prior Period Expenses		0.70	6.80
VII	Profit/(loss) before tax (V-VI)		120.96	16.78
VIII	Tax expense/(credit):			
	Current tax		33.15	5.37
	Deferred tax		0.71	0.04
	Excess/ Short Provision relating earlier year tax		-0.71	
IX	Profit/(loss) for the year (VII-VIII)		87.81	11.37
X	Other Comprehensive income/(loss)			
	Item that will not be subsequently reclassified to profit or loss			
	(a) Impact of recognition of assets under Ind AS*		-	0.00
	(b) Income tax effect*		-	0.00
	Item that may be subsequently reclassified to profit or loss:			
	(a) Cash flow hedges		-	-
	(b) Income tax effect		-	-
	Total Other Comprehensive income/(loss) for the year*		-	0.00
XI	Total Comprehensive income/(loss) for the year		87.81	11.38
XII	Earnings/(loss) per equity share (of Rs. 10/- each)			
	Basic and Diluted (in Rs. per share)	22	0.67	0.32
Refer accompanying Notes (1 to 23) forming part of the financial statements				
*Amounts appearing as 0.00 represent value that are not nil; however due to conversion into lakhs such amount are reflected as 0.00				
Signed In terms of our report attached.			For and on behalf of the Board of Directors	
For & on behalf of BAS & Co. LLP Chartered Accountants FRN: 323347E/E300008			Sd/- SHREY GUPTA Managing Director DIN: 01731869	
Sd/- (CA Ritika Agarwal) Designated Partner M. No. 527731 Place : New Delhi Date: 26/05/2026 UDIN: 26527731ZJTMII6536			Sd/- POOJA DAS Director DIN: 11270626	
			Sd/- NISHA KUMARI Company Secretary M.No: 79205	
			Sd/- Raj Ratan Pugalia Chief Financial Officer PAN:AEXPP9800L	

ROTOGRAPHICS (INDIA) LIMITED					
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001					
CIN: L74899DL1976PLC008036					
Cash Flow Statement for the year ended 31st March, 2026					
(All amounts are in Lakhs, except as otherwise stated)					
Particulars		For the year ended 31st March, 2026		For the year ended 31st March, 2025	
A.	Cash flow from operating activities				
	Profit/(Loss) before tax		120.96		16.78
	Interest received		-5.68		-5.09
	Interest paid		0.50		
	Depreciation		3.01		0.01
	Operating profit before working capital changes		118.80		11.71
	(Increase)/Decrease in Loans & advances	-		0.91	
	(Increase)/Decrease in Trade receivables	-58.35		-19.57	
	(Increase)/Decrease in other current assets	-32.18		3.01	
	Increase/(Decrease) in Other current liabilities	13.40		23.15	
	Increase/Decrease in Trade payables	1.35		33.11	
	Increase/Decrease in provision	28.47		0.60	
	Cash generated from operations		-47.31		41.21
	Direct Taxes paid		-32.44		
	Net cash used in operating activities (A)		39.04		52.92
B.	Cash flow from investing activities				
	Interest received		5.68		5.09
	Purchase of PPE		-74.78		-
	Increase in loan given (non current assets)		-1128.73		-
	Net cash flow from investing activities (B)		-1197.83		5.09
C.	Cash flow from financing activities				
	Issue of Share		1006.50		44.00
	Interest paid		-0.50		-
	Increase /(Decrease) in borrowings		68.95		1.00
	Net cash flow from financing activities (C)		1074.95		45.00
	Net increase /(decrease) in cash & cash equivalents (A+B+C)		-83.83		103.00
	Cash and cash equivalents				
	Beginning of the year		106.06		3.06
	End of the year		22.23		106.06
Refer accompanying Notes (1 to 23) forming part of the financial statements					
Signed In terms of our report attached.			For and on behalf of the Board of Directors		
For & on behalf of BAS & Co. LLP Chartered Accountants FRN .: 323347E/E300008			Sd/- SHREY GUPTA Managing Director DIN: 01731869		
Sd/- (CA Ritika Agarwal) Designated Partner M. No. 527731 Place : New Delhi Date: 26/05/2026 UDIN: 26527731ZJTMII6536			Sd/- POOJA DAS Director DIN: 11270626		
			Sd/- NISHA KUMARI Company Secretary M.No: 79205		
			Sd/- Raj Ratan Pugalia Chief Financial Officer PAN: AEXPP9800L		

ROTOGRAPHICS (INDIA) LIMITED								
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001								
CIN: L74899DL1976PLC008036								
Statement of Change of Equity for the year ending on 31st March 2026								
A. Equity Share Capital								
(All amounts are in Lakhs, except as otherwise stated)								
Particulars	Opening Balance	Fresh issue	Bonus	Closing Balance				
Equity shares with voting rights								
Year ended 31st March, 2026								
- Number of shares	36,01,300	95,50,000	-	1,31,51,300				
- Amount (Rs.)	360.13	955.00	-	1315.13				
Year ended 31st March, 2025								
- Number of shares	36,01,300	-	-	36,01,300				
- Amount (Rs.)	360.13	-	-	360.13				
B. Statement of Change of Equity for the year ending on 31st March 2026								
(All amounts are in Lakhs, except as otherwise stated)								
Particulars	Share Application money pending allotment	Reserve and Surplus					Other Comprehensive Income	Total
		Securities Premium	General Reserve	Capital Reserve	Equity - settled employee benefits reserve	Retained Earnings		
Balance at the beginning of April 1st, 2025	44.00	-	-	-	-	6.22	-	6.22
Premium on shares issued during the year	-	95.50	-	-	-	-	-	95.50
Received/transferred during the year	-44.00	-	-	-	-	-	-	-
Share issue costs	-	-	-	-	-	-	-	-
Investment in Associate Company	-	-	-	-	-	-	-	-
ESOP compensation expense	-	-	-	-	-	-	-	-
Equity instruments of other entity	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	87.81	-	87.81
Transfer to retained earnings	-	-	-	-	-	-	-	-
Remeasurement of the fair value measurement	-	-	-	-	-	-	-	-
Provision for Interim dividend	-	-	-	-	-	-	-	-
Balance at the end of 31st March, 2026	-	95.50	-	-	-	94.03	-	189.53
B. Statement of Change of Equity for the year ending on 31st March 2025								
(All amounts are in Lakhs, except as otherwise stated)								
Particulars	Share Application money pending allotment	Reserve and Surplus					Other Comprehensive Income	Total
		Securities Premium	General Reserve	Capital Reserve	Equity-settled employee benefits reserve	Retained Earnings		
Balance at the beginning of April 1st, 2024	-	-	-	14.60	-	-20.10	0.35	-5.15
Premium on shares issued during the year	-	-	-	-	-	-	-	-
Received during the year	44.00	-	-	-	-	-	-	-
Share issue costs	-	-	-	-	-	-	-	-
Investment in Associate Company	-	-	-	-	-	-	-	-
ESOP compensation expense	-	-	-	-	-	-	-	-
Equity instruments of other entity	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	11.37	0.00	11.38
Transfer to retained earnings	-	-	-	-14.60	-	14.60	-	-
Remeasurement of the fair value measurement	-	-	-	-	-	-	-	-
Provision for Interim dividend	-	-	-	-	-	-	-	-
Balance at the end of 31st March, 2025	44.00	-	-	-	-	5.87	0.35	6.22
Signed In terms of our report attached.								
For and on behalf of the Board of Directors								
For & on behalf of			Sd/-			Sd/-		
BAS & Co. LLP			SHREY GUPTA			POOJA DAS		
Chartered Accountants			Managing Director			Director		
FRN .: 323347E/E300008			DIN: 01731869			DIN: 11270626		
Sd/-			Sd/-			Sd/-		
(CA Ritika Agarwal)			NISHA KUMARI			Raj Ratan Pugalia		
Designated Partner			Company Secretary			Chief Financial Officer		
M. No. 527731			M.No: 79205			PAN:AEXPP9800L		
Place : New Delhi								
Date: 26/05/2026								
UDIN: 26527731ZJTMII6536								

ROTOGRAPHICS (INDIA) LIMITED

Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001

CIN: L74899DL1976PLC008036

Notes forming part of the financial statements

Note-2 Property, Plant and Equipment

(All amounts are in Lakhs, except as otherwise stated)

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	As at 1st April, 2025	Additions/ Adjustments	As at 31st March, 2026	As at 1st April, 2025	Charge for the year	As at 31st March, 2026	As at 31st March, 2026	As at 31st March, 2025
(A) Plant and Machinery Plant & Machinery	1.08	-	1.08	1.07	-	1.07	0.01	0.01
(B) Furniture Furniture, Fitting and Equipment	0.73	-	0.73	0.66	0.01	0.67	0.07	0.07
(C) Car Motor vehicle	-	73.10	73.10	-	2.88	2.88	70.23	-
(D) Office Equipment Office Equipment	-	1.68	1.68	-	0.13	0.13	1.55	-
Total	1.82	74.78	76.60	1.73	3.01	4.75	71.85	0.09

(All amounts are in Lakhs, except as otherwise stated)

Particular	Gross Block			Accumulated Depreciation			Net Block	
	As at 1st April, 2024	Additions/ Adjustments	As at 31st March, 2025	As at 1st April, 2024	Charge for the year	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
(A) Plant and Machinery Plant & Machinery	1.08	-	1.08	1.07	-	1.07	0.01	0.01
(B) Furniture Furniture, Fitting and Equipment	0.73	-	0.73	0.65	0.01	0.66	0.07	0.08
Total	1.82	-	1.82	1.72	0.01	1.73	0.09	0.10

ROTOGRAPHICS (INDIA) LIMITED

Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India,
110001

CIN: L74899DL1976PLC008036

Notes forming part of the financial statements

Note-3 Financial Assets - Non Current Investments

(All amounts are in Lakhs, except as otherwise stated)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Investment in mutual funds & equity instruments	0.50	0.50
Total	0.50	0.50

Note-4 Financial Assets -Non Current Loans

(All amounts are in Lakhs, except as otherwise stated)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good a) Loans & Advance	1479.42	350.69
Total	1479.42	350.69

Note-5 Deferred Tax Assets (Net)

(All amounts are in Lakhs, except as otherwise stated)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Deferred tax assets	-0.48	0.23
Total	-0.48	0.23

Note-6 Financial Assets -Trade Receivables

(All amounts are in Lakhs, except as otherwise stated)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good	77.93	19.57
Total	77.93	19.57

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ROTOGRAPHICS (INDIA) LIMITED Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, CIN: L74899DL1976PLC008036 Notes forming part of the financial statements		
Note-6.1 Trade Receivable Ageing Schedule		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) Undisputed Trade receivables (considered good)		
Less than 6 months	77.93	19.57
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	77.93	19.57
(ii) Undisputed Trade Receivables (considered doubtful)		-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
(iii) Disputed Trade Receivables considered good		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
(iv) Disputed Trade Receivables considered doubtful		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
Less: Provision for doubtful receivables	-	-
Total Trade Receivable	77.93	19.57
Note-7 Financial Assets -Cash and Cash equivalents		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash in hand (As certified by management of the company)	2.96	2.02
Balance with banks		
In current accounts*	19.26	104.04
Total	22.23	106.06
Note-8. Other Current Assets		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
Deferred Revenue Expenditure		-
Advance to Suppliers	0.40	-
Balance with Government authority	4.02	-
TDS Receivables	22.31	0.81
Security Deposits	1.45	-
Prepaid Expenses	0.04	-
GST Receivable	7.76	2.99
Total	35.98	3.80
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Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001
CIN: L74899DL1976PLC008036
Notes forming part of the financial statements

(i) Particulars of Shares Capital -Authorised, Issued and Subscribed

(All amounts are in Lakhs, except as otherwise stated)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount(Rs.)	Number of shares	Amount(Rs.)
(a) Authorised Capital* Equity shares of Rs.10/- each	2,50,00,000	2500.00	1,70,00,000	1700.00
(b) Issued Capital Equity shares of Rs.10/- each	1,31,51,300	1315.13	38,93,300	389.33
(c) Subscribed Capital** Equity shares of Rs.10/- each	1,31,51,300	1315.13	36,01,300	360.13
(d) Paid up capital Equity shares of Rs.10/- each	1,31,51,300	1315.13	36,01,300	360.13

*Note : Authorised share capital of the company has been increased by Rs.8,00,00,000 to Rs. 25,00,00,000 in AGM held on 30-09-2025

**Note : Difference between Issued and Subscribed share capital is due to forfeiture of 2,92,000 shares in earlier years

(ii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	Closing Balance
Equity shares with voting rights				
Year ended 31st March, 2026				
- Number of shares	36,01,300	95,50,000	-	1,31,51,300
- Amount (Rs.)	360.13	955.00	-	1315.13
Year ended 31st March, 2025				
- Number of shares	36,01,300	-	-	36,01,300
- Amount (Rs.)	360.13	-	-	360.13

(iii)(a) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
ASHOK KUMAR SINGHAL	-	0.00%	18,40,300	51.10%
SANGEETA PAREEKH	10,00,000	7.60%	5,00,000	13.88%
SECUROCROP SECURITIES INDIA PRIVATE LIMITED	16,46,000	12.52%	-	0.00%
SHREY GUPTA	71,40,300	54.29%	-	0.00%
BLPEQUITY RESEARCH PVT LTD	3,00,500	2.28%	3,00,500	8.34%
TOTAL	1,00,86,800	76.70%	26,40,800	73.33%

(iii)(b) Details of Promoter Shareholding as on 31.03.2026

Class of shares / Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares held	% share holding	Number of shares held	% share holding
Equity shares with voting rights				
ASHOK KUMAR SINGHAL	-	-	18,40,300	51.10%
SHREY GUPTA	71,40,300	54.29%	-	0.00%
TOTAL	71,40,300	54.29%	18,40,300	51.10%

ROTOGRAPHICS (INDIA) LIMITED
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001
CIN: L74899DL1976PLC008036

Note-10 Other Equity

Statement of Change of Equity for the year ending on 31st March 2026

(All amounts are in Lakhs, except as otherwise stated)

Particulars	Share Application money pending allotment	Reserve and Surplus					Other Comprehensive Income	Total
		Securities Premium	General Reserve	Capital Reserve	Equity-settled employee benefits reserve	Retained Earnings		
Balance at the beginning of April 1st, 2025	44.00	-	-	-	-	6.22	-	6.22
Premium on shares issued during the year	-	95.50	-	-	-	-	-	95.50
Received/transferred during the year	-44.00	-	-	-	-	-	-	-
Share issue costs	-	-	-	-	-	-	-	-
Investment in Associate Company	-	-	-	-	-	-	-	-
ESOP compensation expense	-	-	-	-	-	-	-	-
Equity instruments of other entity	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	87.81	-	87.81
Transfer to retained earnings	-	-	-	-	-	-	-	-
Remeasurement of the fair value measurement	-	-	-	-	-	-	-	-
Provision for Interim dividend	-	-	-	-	-	-	-	-
Balance at the end of 31st March, 2026	-	95.50	-	-	-	94.03	-	189.53

Statement of Change of Equity for the year ending on 31st March 2025

(All amounts are in Lakhs, except as otherwise stated)

Particulars	Share Application money pending allotment	Reserve and Surplus					Other Comprehensive Income	Total
		Securities Premium	General Reserve	Capital Reserve	Equity-settled employee benefits reserve	Retained Earnings		
Balance at the beginning of April 1st, 2024	-	-	-	14.60	-	-20.10	0.35	-5.15
Premium on shares issued during the year	-	-	-	-	-	-	-	-
Received during the year	44.00	-	-	-	-	-	-	-
Share issue costs	-	-	-	-	-	-	-	-
Investment in Associate Company	-	-	-	-	-	-	-	-
ESOP compensation expense	-	-	-	-	-	-	-	-
Equity instruments of other entity	-	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	11.37	0.00	11.38
Transfer to retained earnings	-	-	-	-14.60	-	14.60	-	-
Remeasurement of the fair value measurement	-	-	-	-	-	-	-	-
Provision for Interim dividend	-	-	-	-	-	-	-	-
Balance at the end of 31st March, 2025	44.00	-	-	-	-	5.87	0.35	6.22

ROTOGRAPHICS (INDIA) LIMITED		
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001		
CIN: L74899DL1976PLC008036		
Notes forming part of the financial statements		
Note-11 Non-Current Liabilities- Loans		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured Loans		
(a) Others*	4.00	3.00
(b) Related party	-	1.00
Secured Loans		
(a) Car Loan	68.95	-
Total	72.95	4.00
*The unsecured loan amounting to Rs 1 lakh, which was originally obtained from a director, has now been reclassified under loans from others, as the individual is no longer serving in the capacity of a director.		
Note-12 Financial Liabilities -Trade Payables		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
Trade Payables	37.94	36.59
Total	37.94	36.59
Note-12.1 Trade Payable Ageing Schedules		
Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) MSME		
Less than 1 Yrs	-	0.42
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	-	0.42
(ii) Others		
Less than 1 Yrs	33.48	34.92
1-2 Years	4.47	1.25
2-3 Years	-	-
More than 3 Yrs	-	-
Total	37.94	36.17
(iii) Disputed Dues-MSME		
Less than 1 Yrs	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	-	-
(iv) Disputed- Others		
Less than 1 Yrs	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	-	-
Total Trade Payables	37.94	36.59
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ROTOGRAPHICS (INDIA) LIMITED		
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001		
CIN: L74899DL1976PLC008036		
Notes forming part of the financial statements		
Note-13 Other Financial Liabilities		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Expenses payable	1.93	0.70
Total	1.93	0.70
Note-14 Other current liabilities		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good		
(a) Duties & taxes	6.61	2.32
(b) Salary Payable	2.06	1.49
(c) Advance from customer	26.82	19.50
Total	35.49	23.31
Note-15 Provisions		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Provision for tax	33.15	5.37
(b) Provision for audit fees	1.30	0.60
(c) Provision for other expenses	-	-
(d) Provision for Income tax-OCI	-	0.01
Total	34.45	5.98
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ROTOGRAPHICS (INDIA) LIMITED Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001 CIN: L74899DL1976PLC008036 Notes forming part of the financial statements		
Note-16 Revenue from Operations		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Sales	4121.64	80.73
Total	4121.64	80.73
Note-17 Other income		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Commission Income	109.50	-
Discount Received	14.61	5.17
Interest received	5.68	5.09
Income Tax Refund Received	0.01	-
Processing Fees	5.00	-
Round off	0.00	-
Total	134.80	10.26
Note-18 Purchase of stock-in-trade		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Purchases	4035.22	51.73
Total	4035.22	51.73
Note-19 Employee benefits expense		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Salary & wages	19.41	3.60
Total	19.41	3.60
Note-20 Finance Cost		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Interest on MSME vendor	-	0.05
Interest on car loan	0.50	-
Total	0.50	0.05
Note-21 Other expenses		
(All amounts are in Lakhs, except as otherwise stated)		
Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Audit Fees	0.90	0.90
Independent Director Sitting Fee	2.84	0.45
Internal audit fees	0.40	-
Communication Expenses	0.21	-
Fees & Taxes	24.87	8.52
Bank charges	0.00	0.05
Rent Exp	3.00	-
Telephone & Postages	0.05	0.03
Printing and Publications	0.19	0.19
Printing & Stationary	0.45	-
Legal and Professional expenses	2.21	1.54
Miscellaneous Expense	0.95	0.05
Interest & Penalty	0.14	0.28
Postage and Courier	0.04	-
Electricity Exp	0.16	-
Manpower Charges	25.20	-
Processing Fees	0.10	-
Professional Charges	0.08	-
Repair & Maintainence	0.03	-
Short & Excess	0.00	-
Sundry Balances Written off	14.77	-
Other charges	0.06	-
Total	76.63	12.02
Note-22 Earnings per Share (EPS)		
Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Net profit/(loss) after tax for the year (in Rs.)	87.81	11.37
Weighted number of ordinary shares for basic EPS	1,31,51,300	36,01,300
Nominal value of ordinary share (in Rs. per share)	10.00	10.00
Basic and Diluted earnings for ordinary shares (in Rs. 10/- per share)	0.67	0.32

ROTOGRAPHICS (INDIA) LIMITED
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001
CIN: L74899DL1976PLC008036

Note-23 Format for Disclosure of Ratios for the year ended 31st March, 2026

Sl no.	Ratio	Numerator	Denominator	31.03.2026	31.03.2025	% Variance	Reason for variance
1	Current Ratio	Current Assets	Current Liab	1.24	1.94	-36%	There is an increase in the provision for tax due to a significant rise in the earnings of the company.
2	Debt-Equity Ratio	Debt	Shareholders Equity	0.05	0.01	397%	There has been significant increase in ratio because the Company availed additional borrowings, and the increase in borrowings was proportionately higher than the increase in equity.
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	63.05	-	100%	The company availed the car loan towards the end of the financial year, resulting in minimal interest and installment payments during the year; consequently, the ratio reflects an unusually high figure.
4	Return on Equity Ratio	PAT - Pref Div	Average Shareholder's Equity Fund	0.09	0.03	209%	There has been significant increase in ratio due to increase in profits of the company.
5	Inventory Turnover Ratio	Sales	Average Inventory	-	-	-	Not applicable because the company works on bill to ship to model.
6	Trade Receivables Turnover Ratio	Net Credit sales	Average Trade Receivables	84.55	8.25	925%	The ratio increased significantly due to a substantial rise in revenue from operations.
7	Trade payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	108.28	1.41	7559%	The ratio increased significantly due to a substantial rise in Purchase of stock-in-trade.
8	Net Capital Turnover Ratio*	Net Sales	Average Working capital	92.44	2.36	3814%	The ratio increased significantly due to a substantial rise in revenue from operations.
9	Net Profit Ratio	PAT	Net Sales	0.02	0.14	-85%	The significant decrease in the ratio is primarily attributable to the fact that the increase in profit during the year does not commensurate with the increase in sales.
10	Return on capital employed	EBIT	Capital Employed	0.08	0.04	89%	There has been significant decrease in ratio due to increase in profits as compared to last year.
11	Return on investment	PAT	Average Investment	-	-	-	Not Applicable since the investments made in mutual funds were not redeemed during the current year.

Note - Explanation has been provided for the ratios where the change is more than 25%.

*The previous year's ratio has been revised due to a correction in the computation of average working capital. In the earlier calculation, only current assets and current liabilities of the previous year were considered instead of the average working capital based on both opening and closing balances.