Oriental
Trimex Limited
A Symbol of Luxuriant Floors

26/25, 2nd Floor, Bazar Marg, Old Rajinder Nagar, New Delhi- 110060
CIN No. : L74899DL1996PLC078339

Date: 03/09/2026

To, **BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai, Maharashtra 400001 **Scrip Code:532817**	**To,** **National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra 400051 **Symbol: ORIENTALTL**

Sub: Subject: Submission of Annual Report for 2025-26 under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We are hereby submitting the Annual Report of ORIENTAL TRIMEX LIMITED for Financial Year ended 2025-26 as required under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Annual Report is enclosed herewith as **"Annexure-1"**

This is for your kind information and record please.

Thanking You.

For and on Behalf of Board of Directors
ORIENTAL TRIMEX LIMITED

Rajesh Kumar Punia

Digitally signed by Rajesh Kumar Punia
Date: 2026.09.03 17:40:16 +05'30'

RAJESH KUMAR PUNIA
Managing Director
DIN: 00010289

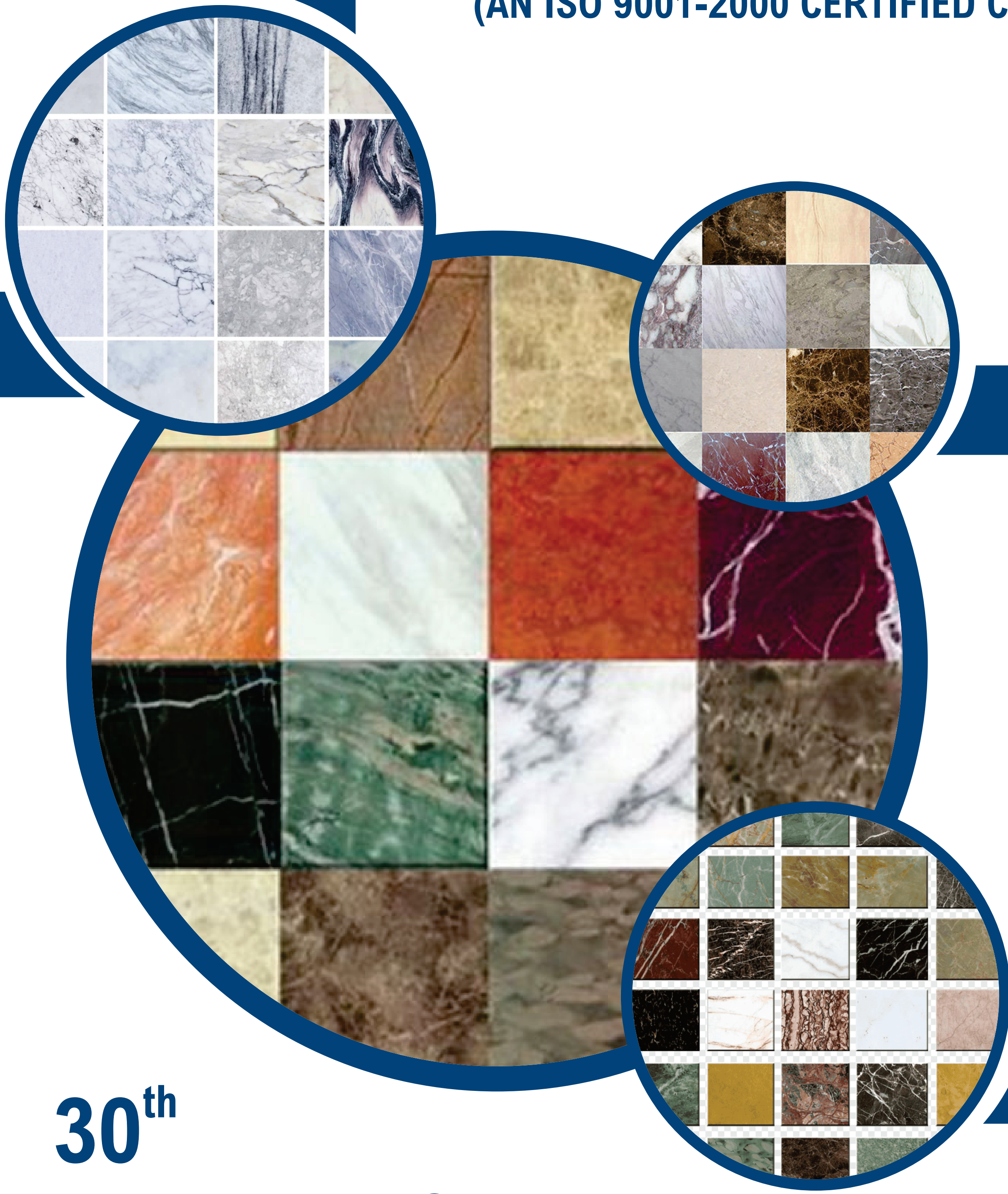
Place: Delhi

D-081, 5th Avenue, UPSIDC Site -4, Greater Noida, Gautam Budh Nagar, U.P. -201308
Plot No. B57B, SIPCOT Indl. Complex, Sinthalakuppam, Gummidipundi, Chennai - 601201
Ph. : +91-11- 45041223, 9910501668, 9773895066|E : Info@orientaltrimex.com|orientaltrimexlimited@gmail.com

Annexure-1

ORIENTAL TRIMEX LIMITED

(AN ISO 9001-2000 CERTIFIED COMPANY)



30th ANNUAL REPORT 2025-26

Oriental:

The Source of Comprehensive Varieties of Marble

BOARD OF DIRECTORS
Rajesh Kumar Punia
Managing Director

Mrs. Savita Punia
Whole Time Director

Mr. Baldev Kumar Lakhanpal
Non-Executive Director

Mr. Jayant Kumar
Non-Executive Independent Director

Mr. Aditya Gupta
Non-Executive Independent Director

Mr. Dinesh Narang #
Non-Executive Independent Director
Appointed with effect from 23.05.2025
Resigned with effect from 08.06.2026

Mr. Naveen Joshi*
Non-Executive Independent Director
* Appointed with effect from 01.09.2026

CHIEF FINANCIAL OFFICER
Mr. OM Prakash Sharma#
Resigned with effect from 15.04.2026

Mr. Mr. Gunasekaran A*
* Appointed with effect from 13.07.2026

COMPANY SECRETARY
Mrs. Pooja Somani#
Resigned with effect from 22.09.2025

Mrs. Amreen Iqubal*
*Appointed with effect from 10.10.2025

STATUTORY AUDITORS
M/s. ADITYA S JAIN AND CO
Chartered Accountants,
103, Lotus Tower, Laxmi Nagar,
New Delhi-110 092

REGISTRAR & SHARE TRANSFER AGENT
Beetal Financial & Computer Services (P) Ltd.
Beetal House, 3rd Floor, 99 Madangir,
Behind Local Shopping Centre, New Delhi-110062

BANKERS OF THE COMPANY
Union Bank of India
Axis Bank Ltd.

WORKS OF THE COMPANY
Unit-1 : B(57)(b), SIPCOT Ind. Complex, Gummidipoondi, Thiruvallur,Tamilnadu

REGISTERED & CORPORATE OFFICE
Oriental Trimex Limited
26/25 Bazar Marg, Old Rajinder Nagar, New Delhi-110060
Mail id: info@orientaltrimex.com
Website: www.orientaltrimex.com
CIN: L74899DL1996PLC078339

CONTENTS *PAGE NO.*

ORIENTAL TRIMEX LIMITED

CIN: L74899DL1996PLC078339
Regd. Office: 26/25, Bazar Marg, Old Rajinder Nagar, New Delhi-110060
Tel:011-45041223, Fax: 011-45041223
Website: www.orientaltrimex.com Email: info@orientaltrimex.com

NOTICE

Notice is hereby given that the 30th Annual General Meeting of the Members of **ORIENTAL TRIMEX LIMITED** will be held on Monday, 28th September, 2026 at 12:00 NOON (IST) through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") to transact the following businesses:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statement of the Company for the Financial Year ended on March 31, 2026, the Reports of the Board of Directors and Auditors thereon.

2. To appoint Directors in place of Ms. Savita Punia, Whole Time Director (DIN: 00010311), who retires by rotation, and being eligible, offers, himself for re-appointment.

SPECIAL BUSINESS:

3. Regularization of Additional Director of Mr. Naveen Joshi (DIN: 11893885) as a Non-Executive, Independent Director of the Company

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

"RESOLVED THAT Mr. Naveen Joshi (DIN: 11893885) who was appointed as an Additional Director of the Company with effect from 01st September, 2026, by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, and who holds office as such up to this Annual General Meeting of the Company under Section 161(1) of the Companies Act, 2013 ("the Act") and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act from a member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company."

"RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Act read with Schedule IV to the Act, and the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the appointment of **Mr. Naveen Joshi** (DIN: 11893885) who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of Listing Regulations and who is eligible for appointment, as a Non-Executive, Independent Director of the Company, not liable to retire by rotation, for a term of five years commencing from 01st September, 2026, up to 31st August, 2031, be and is hereby approved."

"RESOLVED FURTHER THAT pursuant to the provisions of sections 149, 197 and other applicable provisions of the Act and the Rules made thereunder, **Mr. Naveen Joshi** shall be entitled to receive the sitting fees as permitted to be received in a capacity Non-Executive, Independent Director under the Act and Listing Regulations, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, from time to time."

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

4. 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 provisions 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"), to the extent applicable, and other applicable provisions of the Act, if any, read with the rules made thereunder (including any statutory modification(s), amendment(s), or re-enactment(s) thereof for the time being in force), the Company's Policy on Related Party Transaction(s), and pursuant to the approval of the Audit Committee and the Board of Directors of the Company, the consent of the Members be and is hereby accorded to approve the following material related party transactions proposed to be entered into by the Company during the financial year 2026–27:

Sl. No.	Name of Related Party	Type of relationship	Nature of Transaction	Estimated Value of Transactions (Rs in crore)
1.	Oriental Buildmat Exports Private Limited	Promoter	Purchase of goods or services	Rs. 10
2.	Oriental Buildmat Exports Private Limited	Promoter	Sale of Goods & Services	Rs. 10
3.	Oriental Tiles Limited	Promoter	Purchase of goods or services	Rs. 2
4.	Oriental Tiles Limited	Promoter	Sale of Goods & Services	Rs. 2

"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."

Registered Office:
26 / 25, Bazar Marg, Old Rajender Nagar,
New Delhi- 110060

By order of the Board of Directors

Sd/-
Rajesh Kumar Punia
Managing Director
DIN: 00010289

Place: New Delhi
Date: 01.09.2026

NOTES:

1. Pursuant to Circulars issued by the Ministry of Corporate Affairs ("MCA") and by the Securities and Exchange Board of India (SEBI) (hereinafter collectively referred to as "the Circulars"), companies are allowed to hold the Annual General Meeting (AGM) through video conference ('VC") or Other Audio Visual Means ("OAVM"), without the physical presence of Members at a common venue. Hence, in compliance with the Circulars, the AGM of the Company is being held through VC/OAVM

2. In compliance with the applicable provisions of the Companies Act, 2013 (the "Act") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (the "Rules"), as amended from time to time, read with the MCA Circulars, and pursuant to Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the 30th Annual General Meeting (the "AGM" or the "Meeting") of the Members of Oriental Trimex Limited (the "Company") is scheduled to be held on Monday, 28th September, 2026 at 12:00 NOON (IST) through VC/ OAVM. Accordingly, the Members can attend and participate in the ensuing AGM through VC/ OAVM. They can also vote on the items to be transacted at the Meeting as mentioned in this Notice through electronic voting process ("e-Voting") via remote e-Voting or e-Voting during the AGM by following the procedure as detailed below in Note Nos. 13 to 16.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the 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.

4. The attendance of the Members participating in the AGM through VC/ OAVM Facility shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. PURSUANT TO THE PROVISIONS OF THE COMPANIES ACT, 2013, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/ HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/ OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULAR, THE FACILITY OF APPOINTMENT OF PROXIES BY MEMBERS TO ATTEND AND VOTE AT THE AGM IS NOT AVAILABLE FOR THIS AGM AND HENCE, THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.

However, in pursuance of Section 112 and 113 of the Companies Act, 2013, the representatives of the Members may be appointed for the purpose of voting through remote e-Voting or for participation and voting during the meeting held through VC/ OAVM and in this regard should send the necessary documents to the Company.

6. Institutional investors who are Members of the Company are encouraged to attend and vote in the AGM being held through VC/ OAVM.

7. Necessary information of the Directors seeking appointment at the AGM as required to be provided under Regulation 26(4) and 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI) is given below:

Name of Directors	**Mrs. Savita Punia**	**Mr. Naveen Joshi**
DIN	00010311	11893885
Date of first appointment on the Board	22/04/1996	01/09/2026
Date of Birth and age	01/06/1966, 60 years	19/11/1960
Qualification	B.A	Graduate from Delhi University
Expertise in specific functional areas and brief resume	Mrs. Punia is responsible for managing day-today affairs of the Company and has about 30 years of experience in HR and administration in corporate sector and management of NGO	1. Export & Import Policy Matters 2. Import Licenses 3. Customs & GST Matters
Relationship between directors and KMP	Wife of Mr. Rajesh Kumar Punia, Managing Directorof the Company.	NA
Directorship held in other company and listed entities from which resigned last three years	1. Oriental Tiles Limited 2. Oriental Buildmat Exports Private Limited	NA
Memberships/ Chairmanships of the Committee of the Board.	Nil	NIL
No. of shares held in the Company, including shareholding as a beneficial owner	1537498	NIL
Terms & Conditions of appointment/ re-appointment	Re-appointed as a director, liable to retire by rotation	As per Letter of Appointment
No. of Board Meeting attended during the year	6 out of 6	NA
Remuneration last drawn	N.A. Drawing sitting fee only	NIL

8. **Dispatch of Annual Report**

In accordance with the provisions of the Companies Act, 2013 and Rules framed thereunder read with the MCA Circulars and the SEBI Circular, the companies are permitted to send documents like Notice convening the general meetings, Audited Financial Statements, Board's Report, Auditor's Report or other documents required to be attached therewith, in electronic form only, to all the members who have registered their email address either with the company or with the depository participant. In line with the same, the Notice alongwith the Annual Report of the Company for the Financial Year ended 31st March, 2026 are being sent through electronic form only i.e. through e-mail to those Members whose e-mail addresses are registered with the Company or the Registrar and Share Transfer Agent (the "RTA"), i.e. Beetal Financial & Computer Services Private Limited or the Depository Participant(s).

We request the Members to register/ update their e-mail address with their Depository Participant, in case they have not already registered/ updated the same. Members who are holding shares in physical form are requested to get their e-mail address registered with the Registrar and Share Transfer Agents of the Company.

The Notice and the Annual Report of the Company for the Financial Year ended 31st March, 2026 is available on the websites of the Company viz., www.orientaltrimex.com and Stock Exchanges i.e. NSE and BSE where the Equity Shares of the Company are listed. The Notice is also available on the e-Voting website of the agency engaged for providing e-Voting facility, i.e. Central Depository Services (India) Limited (CDSL), viz. www.evotingindia.com.

9. In case of joint holders participating at the AGM together, only such joint holder who is higher in the order of names will be entitled to vote.

10. Any person becoming a Member of the Company after the Notice of the Meeting is sent out through e-mail and holds shares as on the **Cut-off date i.e. 21st September, 2026**, may download the same from the websites of the Company, Stock Exchanges i.e. NSE and BSE & Central Depository Services (India) Limited (CDSL) and can exercise their voting rights through remote e-Voting or by e-voting during the Meeting by following the instructions listed herein below.

11. The remote e-Voting period begins on **Friday, 25th September, 2026 at 9:00 A.M. and ends on Sunday, 27th September, 2026 at 5:00 P.M.** During this period, the Members' of the Company, holding shares either in physical form or in dematerialized form, as on the Cut-off date i.e. **21st September, 2026,** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

12. **PROCEDURE FOR REMOTE E-VOTING:**

In compliance with 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 and Disclosure Requirements) Regulations, 2015 and the MCA Circulars, the Company is providing e-Voting facility to all Members to cast their votes using electronic voting system from any place before the meeting ("remote e-Voting") and during the meeting in respect of the resolutions proposed in this Notice. For this purpose, the Company has entered into an agreement with CDSL for facilitating voting through electronic means, as the authorized e-Voting's agency. Though e-Voting is optional, the Members are encouraged to vote and attend the AGM. The voting rights of the Members/ Beneficial Owners shall be reckoned on the Paid-up value of Equity Shares held by them as on the Cut-off date i.e. **21st September, 2026.**

In terms of SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December, 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 e-mail Id in their demat accounts in order to access e-Voting facility.

Pursuant to aforesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for individual shareholders holding securities in Demat mode with CDSL/NSDL is given below:

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi/ Easiest facility, can login through their existing user id and password. Option will be made available to reach to e-Voting page without any further authentication. The URL for users to login to Easi/ Easiest id is https://web.cdslindia.com/myeasi/home/login and can be accessed by visiting www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login, the Easi/ Easiest user will be able to see the e-Voting option for eligible companies where the 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 the e-Voting page of the e-Voting service provider for casting their vote during the remote e-Voting period or joining Virtual meeting & Voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or can click on https://evoting.cdslindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & E-mail IDsas recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting options where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option of registration is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/ Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) Login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/ CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

- **Access through CDSL/ NSDL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.**

(i) The Members should log on to the e-Voting website, www.evotingindia.com

(ii) Click on "Shareholders" module

(iii) Now Enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Members holding shares in Physical Form should enter Folio Number registered with the Company.

(iv) Next enter the Image Verification as displayed and Click on "Login".

(v) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

(vi) If you are a first time user follow the steps given below:

	For physical shareholders and other than individual shareholders holding shares in Demat
PAN	• Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat Members as well as physical Members) • Members who have not updated their PAN with the Company/ Depository Participant are requested to use the sequence number which is printed on the address label.
Dividend Bank Details Or Date of Birth (DOB)	• Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company records in order to login. • If both the details are not recorded with the depository or company, please enter the Member Id / Folio Number in the Dividend Bank details field as mentioned in instruction (iii).

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

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

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

(x) Click on the EVSN of ORIENTAL TRIMEX LIMITED to vote.

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

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

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

(xiv) Once you "CONFIRM" your vote on the Resolution, you will not be allowed to modify your vote.

(xv) You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.

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

(xvii) Members can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. Apple and Windows phone users can download the app from the App Store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.

(xviii) **Note for Non Individual Members and Custodians**

- Non-Individual Members (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves as Corporate.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details, a Compliance user should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts; they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the Scrutinizer to verify the same.
- Alternatively, Non Individual Members are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company, if voted from individual tab & not uploaded the same in the CDSL e-Voting system for the Scrutinizer to verify the same.

13. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES/ COMPANNY FOR OBTAINING LOGIN CREDENTIALS FOR JOINING THE MEETING THROUGH VC/OAVM AND E-VOTING:

(i) For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

(ii) For Demat Shareholders-Please update your email id and Mobile No. with your respective Depository Participant (DP) which mandatory while e-voting & joining virtual meeting through DP.

14. INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

(i) Shareholder will be provided with a facility to attend the AGM through VC/ OAVM through the CDSL e-Voting system. Shareholders may access the same at https://www.evotingindia.com under shareholders/members login by using the remote e-voting credentials. The link for VC/OAVM will be available in shareholder/members login where the EVSN of Company will be displayed.

(ii) Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

(iii) Members are advised to use a high pixel camera and use Internet with a good speed to avoid any disturbance during the meeting.

(iv) 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.

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

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

15. INSTRUCTIONS FOR SHAREHOLDERS FOR E-VOTING DURING THE AGM ARE AS UNDER:

(i) The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

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

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

(iv) Shareholders who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.

In case you have any queries or issues regarding joining the AGM through VC/ OAVM or e-Voting, you may refer the Frequently Asked Questions ("FAQs") and e-Voting user manual for Shareholders available at the website; www.evotingindia.com, under help section or contact Mr. Nitin Kunder (1800 22 55 33) or can write to Mr. Rakesh Dalvi, Senior Manager, Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N. M. Joshi Marg, Lower Parel (East), Mumbai-400013; Email: helpdesk.evoting@cdslindia.com; Tel.: 1800 22 55 33.

16. Members seeking any information on the financial accounts, operations or any matter to be placed at the AGM, are requested to write to the Company Secretary at least 7 days prior to the Meeting at the Company's Registered Office at 26/ 25, Bazar Marg, Old Rajendra Nagar, New Delhi-110060, or can send their queries on investors@orientaltrimex.com and the same shall be suitably replied.

17. The relevant documents referred to in the Notice shall be open for inspection by the Members of the Company, without payment of fees, at the Registered Office on all working days (except Saturdays, Sundays and Public Holidays) between 11:00 A.M. to 01:00 P.M. upto the date of this Meeting. Further, the relevant documents referred to in the Notice along with Statutory Registers shall also be available for inspection through electronic mode during the meeting to any person having right to attend the meeting, basis the request being sent on investors@orientaltrimex.com.

18. The voting rights of Members shall be in proportion to their shares of the Paid-up Equity Share Capital of the Company as on the Cut-off date of **21st September, 2026** for all others who are not holding shares as on **21st September, 2026** and receive the Annual Report of the Company, the same is for their information.

19. The Board of Directors has appointed M/s. V Kumar & Associates, Practicing Company Secretaries, Delhi as the Scrutinizer to scrutinize the voting including e-Voting process.

20. The Scrutinizer shall after the conclusion of voting at the AGM, first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-Voting in presence of at least two witnesses not in the employment of the Company and will make, not later than two working days of the conclusion of AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or any person authorised by him in writing, who shall countersign the same and declare the result of the voting forthwith.

21. Once declared, the results along with the consolidated Scrutinizer's Report shall be placed on the Company's website, www.orientaltrimex.com and on the website of CDSL www.evotingindia.com and shall be communicated to the Stock Exchanges viz. BSE Limited and National Stock Exchange of India Limited, where the equity shares of the Company are listed.

22. Members holding shares in physical form are requested to intimate Registrar and Transfer Agents of the Company viz. Beetal Financial & Computer Services Pvt. Ltd, Beetal House, 3 Floor, 99 Madangir, Behind Local Shopping Centre, Near Dada Harusukhdas Mandir, New Delhi-110062, the changes, if any, in their Bank details, registered address, Email Id, etc. along with their Pincode. Members holding shares in electronic form may update such details with their respective Depository Participant.

23. Pursuant to the provisions of Section 72 of the Companies Act, 2013 read with the Rules made thereunder, Members may avail the facility of nomination in respect of the shares held by them. Members holding shares in physical form may avail this facility by sending a nomination, in the prescribed Form No. SH-13, to the Company's Registrar and Share Transfer Agent. Members holding shares in demat form may contact their respective Depository Participant(s) for availing this facility.

24. Securities and Exchange Board of India (SEBI) has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their PAN details to the Company's Registrar & Share Transfer Agent quoting their Folio number etc.

25. In terms of requirements of Regulation 40 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the request for transfer of securities shall not be processed unless the securities are held in the dematerialized form with Depositories. While the request for transmission or transposition of securities held in physical or dematerialized form shall be affected only in dematerialized form.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

The following statement sets out all material facts relating to Special Business of the accompanying Notice:

Item No. 3

Based on the recommendation of the Nomination and Remuneration Committee (NRC), the Board of Directors at its meeting held on 01st September, 2026, appointed Mr. Naveen Joshi (DIN: 11893885) as an Additional Director of the Company and also as an Independent Director, not liable to retire by rotation, for a term of five years i.e. from 01st September, 2026 up to 31st August, 2031 subject to the approval of the Members. According to the provisions of Section 161(1) of the Companies Act, 2013 ('the Act'), Mr. Naveen Joshi shall hold office as Additional Director up to the date of this Annual General Meeting and is eligible to be appointed as a Director.

The Company has, in terms of Section 160(1) of the Act, received in writing a notice from Member, proposing his candidature for the office of Director. The profile and specific areas of expertise of Mr. Naveen Joshi are provided as Annexure to this Notice. Mr. Naveen Joshi (DIN: 11893885) has given his declaration to the Board that he meets the criteria of independence as provided under Section 149(6) of the Act and Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), and is not restrained from acting as a Director under any order passed by the Securities and Exchange Board of India or any such authority and is eligible to be appointed as a Director in terms of Section 164 of the Act. He has also given his consent to act as a Director. In the opinion of the Board, Mr. Naveen Joshi (DIN: 11893885) is a person of integrity, possesses the relevant expertise/experience, and fulfills the conditions specified in the Act and the Listing Regulations for appointment as an Independent Director and he is independent of the management. In terms of Regulation 25(8) of Listing Regulations, Mr. Naveen Joshi has confirmed that he is not aware of any circumstance or situation that exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties.

Given his experience, the Board considers it desirable and in the interest of the Company to have Mr. Naveen Joshi on the Board of the Company and accordingly the Board recommends the appointment of Mr. Naveen Joshi (DIN: 11893885) as an Independent Director as proposed in the Resolution for approval by the Members as a Special Resolution

Disclosures, as required under Regulation 36 of the Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India, are annexed to this Notice.

Item No. 4

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. Effective from April 1, 2022, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹1,000 crore, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

The Company proposes to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on May 30 2026, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company.

Information required under Regulation 23 of SEBI Listing Regulations read with SEBI Circular is provided below:

1. **Details of material related party transactions entered into with Oriental Tiles Limited**

Sr. No.	Particulars	Details	Details
1.	Type, material terms and particulars of the proposed transaction	Purchase of goods or services. The transactions were carried out on an arm's length basis and in the ordinary course of business	Sale of goods and services. The transactions were carried out on an arm's length basis and in the ordinary course of business
2.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	**Oriental Tiles Limited, a promoter company**	**Oriental Tiles Limited, a promoter company**
3.	Tenure of the proposed transaction	Transactions were to be entered into during the financial year 2026-27	Transactions were to be entered into during the financial year 2026-27
4.	Value of the proposed transaction	Up to Rs. 2 Crore	Up to Rs. 2 Crore
5.	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	9.44%	9.44%

Sr. No.	Particulars	Details	Details
6.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:	N.A.	N.A.
i.	details of the source of funds in connection with the proposed transaction	Internal Accruals	Internal Accruals
ii.	where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, • nature of indebtedness; • cost of funds; and • tenure;	N.A	N.A
iii.	applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	N.A	N.A
iv.	the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	N.A	N.A
7.	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.	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.
8.	A copy of the valuation or other external party report, if any such report has been relied upon	N.A.	N.A.
9.	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis	-	-
10.	Any other information that may be relevant	All relevant / important information forms part ofthis Statement setting out material facts pursuantto Section 102(1) of the Companies Act, 2013	All relevant / important information forms part ofthis Statement setting out material facts pursuantto Section 102(1) of the Companies Act, 2013

2. Details of material related party transactions entered into with Oriental Buildmat Exports Private Limited

Sr. No.	Particulars	Details	Details
1.	Type, material terms and particulars of the proposed transaction	Purchase of goods or services. The transactions were carried out on an arm's length basis and in the ordinary course of business	Sale of goods and services. The transactions were carried out on an arm's length basis and in the ordinary course of business
2.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Oriental Buildmat Exports Private Limited, a promoter company	Oriental Buildmat Exports Private Limited, a promoter company
3.	Tenure of the proposed transaction	Transactions were to be entered into during the financial year 2026-27	Transactions were to be entered into during the financial year 2026-27
4.	Value of the proposed transaction	Up to Rs. 10 Crore	Up to Rs. 10 Crore
5.	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	47.21%	47.21%
6.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:	N.A.	N.A.
i.	details of the source of funds in connection with the proposed transaction	Internal Accruals	Internal Accruals

Sr. No.	Particulars	Details	Details
ii.	where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, • nature of indebtedness; • cost of funds; and • tenure;	N.A	N.A
iii.	applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	N.A	N.A
iv.	the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	N.A	N.A
7.	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.	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.
8.	A copy of the valuation or other external party report, if any such report has been relied upon	N.A.	N.A.
9.	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis	-	-
10.	Any other information that may be relevant	All relevant / important information forms part ofthis Statement setting out material facts pursuantto Section 102(1) of the Companies Act, 2013.	All relevant / important information forms part ofthis Statement setting out material facts pursuantto Section 102(1) of the Companies Act, 2013.

Mr. Rajesh Punia, Managing Director and Mrs. Savita Punia, Whole-time Director and their relatives shall be deemed to be concerned or interested in the resolution as set out at Item No. 4 of the Notice. Save and except the above, none of the other Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in this Resolution.

The Board recommends the resolution as stated at Item No. 4 of the Notice for approval of the Members of the Company as an Ordinary Resolution.

Registered Office:
26 / 25, Bazar Marg, Old Rajender Nagar,
New Delhi- 110060

By order of the Board of Directors

Sd/-

Place: New Delhi
Date: 01-09-2026

Rajesh Kumar Punia
Managing Director
DIN: 00010289

ORIENTAL TRIMEX LIMITED

CIN: L74899DL1996PLC078339
Regd. Office: 26/25, Bazar Marg, Old Rajendra Nagar, New Delhi-110060
Tel:011-45041223, Fax: 011-45041223
Website: www.orientaltrimex.com, Email: info@orientaltrimex.com

BOARD'S REPORT

To the Members,

The Directors have the pleasure of presenting before you the 30th Annual Report of the Company together with the Audited Financial Statements for the financial year ended 31st March 2026.

FINANCIAL SUMMARY/HIGHLIGHTS, OPERATIONS, STATE OF AFFAIRS:

The performance during the period ended 31st March 2026 has been as under

(Rs. In Lakhs)

Particulars	Year ending 31st March 2026	Year ending 31st March 2025
Net Income	2461.94	2183.96
EBIDTA	421.29	1275.73
Less: Interest	29.4	100.40
Less: Depreciation	112.57	55.74
Profit/Loss before Tax	279.32	1119.59
Tax expenses (Deferred Tax)	(99.94)	(263.06)
Profit/Loss After Tax	179.38	856.53
Gain/Loss Available for Appropriation	178.31	853.21
Appropriations		
- General Reserves	0	0
Balance Carried Forward to Balance Sheet	178.31	853.21

Oriental's marble processing facilities are based at Gummidi poondi near Chennai, Tamilnadu-601201. Here, the company has fully integrated processing facilities equipped with state-of-the-art machinery, namely Gangsaws, automatic Resin Lines with robotic feeds, imported from SEI, Italy, one of the pioneers and leaders in manufacturing machinery for the marble industry, imported automatic Line Polishers and imported Grinding Machines. Thus, the company ensures that the marble processed in its factory is comparable to the quality processed in Europe and elsewhere.

Well-known architects, significant corporations in the building and construction industry, hotels, hospitals, shopping malls, and commercial, retail and residential projects prefer marble supplied by Oriental. Oriental has procured, processed and provided marble to the major developers, contractors, hotels and institutional buyers in the Northern region, including the Delhi NCR; the Southern Region, Bangalore and Chennai; and the Eastern Region, Kolkata.

The company is presently operating with its own Sales and Marketing Outlets, including a newly constructed showroom at Greater Noida. The company is the only processor and supplier of Imported Marble having a PAN India Presence.

The company has a team of qualified and experienced Marketing staff at all its locations headed and controlled by the senior Management.

The company's business performance is directly related to the real-estate sector & infrastructure, which has slashed down due to sluggish product demand. The company has imported fresh raw materials during the financial year 2025-26 in which most of material are in transit and prefers to buy some finished materials from the domestic market to meet priority orders. The revenue of the company has increased by 12.73% in comparison to the previous year. The profit/(loss) of the company is Rs. 178.38 Lacs, comparable to Rs. 856.53 lacs during the previous year.

CHANGE IN THE NATURE OF BUSINESS.

There is no Change in the nature of the business of the Company during the year under review.

MATERIAL CHANGES AND COMMITMENTS, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT;

There is no such material change and commitments except some futuristic statements as discussed in Management's discussion.

DIVIDEND

Your Directors do not recommend any dividend for the financial year under review.

TRANSFER TO RESERVE

The Board does not recommend transferring any amount to the reserve, as there were no profits.

SHARE CAPITAL

During the year under review your there are no change in share capital of the Company.

The Authorized Share Capital of the Company is Rs. 75,00,00,000/- (Rupees Seventy-Five Crores Only)."

The Issued, Subscribed and Paid-up Share Capital of the Company is Rs. 73,50,72,650/- (Rupees Seventy-Three Crores Fifty Lakhs Seventy-Two Thousand Six Hundred Fifty Only).

BOARD MEETINGS

The Board of Directors duly met six times during the year.

CHANGE IN DIRECTOR AND KEY MANAGERIAL PERSONNEL

Ms. Savita Punia, Whole Time Director (DIN: 00010311), retired by rotation and offered himself for re-appointment at the ensuing Annual General Meeting.

Ms. Pooja Somani, Company Secretary & Compliance Officer of the Company has resigned from the Company w.e.f 22nd September, 2025 due to his personal reasons.

Ms. Amreen Iqubal has been appointed as Company Secretary & Compliance Officer of the Company w.e.f 10th October, 2025.

Mr. Dinesh Narang (DIN: 03098779) Independent Director of the Company had resigned from the Board of Directors of the Company due to personal reasons with effect from 08th June, 2026.

Mr. Om Prakash Sharma, Chief Financial Officer ("CFO") and Key Managerial Personnel ("KMP") of the Company has resigned w.e.f 15.04.2026 due to personal reasons.

Mr. Gunasekran A, Chief Financial Officer ("CFO") and Key Managerial Personnel ("KMP") of the Company has been appointed in the board meeting held on July 13, 2026.

Mr. Naveen Joshi, has been appointed as an Additional Director (Independent Director) in the board meeting held on September 01, 2026.

DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS

The Company has received a declaration from an Independent director of the company to the effect that they are meeting the criteria of independence as provided in Sub-section (6) of Section 149 of the Companies Act, 2013.

AUDIT COMMITTEE AND OTHER BOARD COMMITTEES

The details pertaining to the composition of the Audit Committee and other Board Committees and their roles, terms of reference, etc., are included in the Corporate Governance Report, which forms part of this Annual Report.

VIGIL MECHANISM AND COMPOSITION OF AUDIT COMMITTEE

The Company has established a Vigil Mechanism Policy for directors and employees to report genuine concerns pursuant to the provisions of sections 177(9) & (10) of the Companies Act, 2013.

DIRECTOR'S RESPONSIBILITY STATEMENT

In pursuance of section 134 (5) of the Companies Act, 2013, the Directors hereby confirm that:

- In the preparation of the annual accounts, the applicable accounting standards were followed along with proper explanation relating to material departures;
- The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent to give an accurate and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The Directors had prepared the annual accounts on a going concern basis, and
- The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls were adequate and were operating effectively.
- The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and

STATUTORY COMPLIANCE

The Company has complied with the required provisions relating to statutory compliance with regard to the affairs of the Company in all respects.

SUBSIDIARIES, JOINT VENTURES, ASSOCIATES COMPANY

The Company has not any subsidiaries, Associates or Joint Ventures

ANNUAL RETURN

In terms of Section 92(3) of the Companies Act, 2013, read with Rule 12 of the Companies (Management & Administration) Rules, 2014, the Annual Return, in Form MGT -7, is available on the Company's website at www.orientaltrimex.com .

STATUTORY AUDITOR'S REPORT

There are no reservations, qualifications, adverse remarks or disclaimers in the Independent Auditor's Report. The notes forming part of the accounts are self-explanatory and do not call for further clarification under Section 134 (3) (f) of the Companies Act, 2013.

STATUTORY AUDITOR'S

The Board of Directors of the Company, has appointed M/s. Aditya S Jain and Company, Chartered Accountants (Firm Registration No. 021994N) as Statutory Auditors of the Company for a first term of five consecutive years to hold office from the conclusion of the 29th AGM till the conclusion of the 34th AGM of the Company.

REPORTING OF FRAUDS BY AUDITORS

During the year under review, no instance of fraud has been reported by any of the Auditors of the Company under Section 143(12) of the Companies Act 2013 to the Audit Committee/ Board of Directors or the Central Government. Therefore, no detail is required to be disclosed under Section 134(3)(ca) of the Companies Act.

Internal Auditor

Pursuant to the provisions of Section 138 of the Companies Act, 2013, **M/s. Bhawana and Associates, Cost Accountants (FRN: 005186)**, were appointed as the Internal Auditors of the Company for the Financial Year 2026-27, at such remuneration as may be mutually agreed upon between the Internal Auditors and the Board of Directors of the Company.

SECRETARIAL AUDIT

Pursuant to the provisions of Section 134(3)(f) & Section 204 of the Companies Act, 2013, Secretarial Audit Report as provided by M/s. Aman Kesarwani & Associates (COP 20780), Practicing Company Secretaries is annexed to this Report as **Annexure-I**

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, the Board of the Company appointment of M/s. Aman Kesarwani & Associates, Company Secretaries (COP 20780) as the Secretarial Auditor of the Company for a period of 5 (five) consecutive financial years i.e. from FY2025-26 up to FY2029-30.

The Secretarial Auditor has confirmed that he holds valid certificate issued by the Peer Review Board of ICSI.

MAINTENANCE OF COST RECORDS

The company has maintained the books of accounts pursuant to the rules made by the central government for the maintenance of cost records under section 148(1) of the Companies Act 2013.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

Information required under section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules,2014, is given in ***Annexure-II*** to this report.

DEPOSITS

The Company has not accepted any deposits covered under Chapter V of the Companies Act 2013.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

During the year, the Company received an intimation of the Order dated 18 February 2026 passed by the Securities and Exchange Board of India ("SEBI"), imposing a monetary penalty under Sections 15HA, 15HB and 15A(a) of the SEBI Act, 1992, in connection with the alleged contraventions specified in the said Order.

The financial impact of the aforesaid Order is limited to the amount of penalty imposed by SEBI. The Order does not have any material impact on the operations, business activities, financial position or other activities of the Company.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

Your Company has well-established procedures for internal control across its various locations, commensurate with its size and operations. The organization is adequately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment.

The internal audit function is adequately resourced commensurate with the operations of the company and reports to the Audit Committee of the Board.

INSURANCE

The properties and assets of your Company are adequately insured.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The company has not given loans or guarantees or made any investments during the year under review.

RISK MANAGEMENT POLICY

Your Company follows a comprehensive system of Risk Management. Your Company has adopted a procedure for assessment and minimization of probable risks. It ensures that all the risks are timely defined and mitigated in accordance with the well-structured risk management process.

CORPORATE SOCIAL RESPONSIBILITY POLICY

Since your Company does not have a net worth of Rs. 500 Crore or more or turnover of Rs 1000 Crore or more, or a net profit of Rs. 5 Crore or more during the financial year, section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and hence the Company need not adopt any Corporate Social Responsibility Policy.

RELATED PARTY TRANSACTIONS:

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis are disclosed in AOC-2 attached as **Annexure III**.

BOARD EVALUATION

Pursuant to the provision of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, the Board has carried out an annual performance evaluation of its performance, the directors individually as well as the evaluation of the working of its various Committees. The manner in which the evaluation has been carried out is explained in the Corporate Governance Report.

NOMINATION AND REMUNERATION POLICY

The Board of Directors, on the recommendation of the Nomination & Remuneration Committee, has approved a policy for the selection, appointment & remuneration of Directors, Key Managerial Personnel (KMP) and Senior Management employees of the Company. The said policy is enclosed as a part of this report as ***Annexure - IV***.

REMUNERATION OF THE DIRECTORS / KEY MANAGERIAL PERSONNEL (KMP) AND PARTICULARS OF EMPLOYEES

The information required pursuant to Section 197(12) of the Companies Act, 2013, read Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, in respect of Directors / Key Managerial Personnel (KMP) and Employees of the Company is furnished hereunder:

i. the ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year &

ii. the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.

Sl. No.	Name	Category	Ratio/Times per Median of Employee Remuneration	% Increase in remuneration
1.	Mr. Rajesh Punia	Managing Director	20.15	NIL
2.	Mrs. Savita Punia	Whole Time Director	13.43	NIL
3.	Mr. BK Lakhanpal	Non-Executive Director	-	NA
4.	Mr. Dinesh Narang	Independent Director	-	NA
5.	Mr. Aditya Gupta	Independent Director	-	NA
6.	Mr. Jayant Kumar	Independent Director	-	NA
7.	Mr. Om Prakash Sharma	Chief Financial Officer	3.97	NIL
8.	Mrs. Pooja Somani	Company Secretary	0.94	NIL
9.	Mrs. Amreen Iqbal	Company Secretary	0.42	NIL

The Non-Executive Directors are paid only sitting fees for attending meetings of the Board of Directors and the Committees constituted by the Board.

(iii) The number of permanent employees on the rolls of the Company.

Twenty-two (22)

(iv) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.

NIL

(v) The remuneration paid to the Directors / Key Managerial Personnel (KMP) is in accordance with the remuneration policy of the Company.

LISTING WITH STOCK EXCHANGES:

The shares of the Company are listed on National Stock Exchange of India Limited and BSE Limited.

CORPORATE GOVERNANCE:

The Company adheres to the requirements set out by the Securities and Exchange Board of India's Corporate Governance Practices and has implemented all the stipulations prescribed. As per Schedule-V of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 a separate section of Corporate Governance together with certificate of Statutory Auditor confirming compliance with the requirements of corporate governance form part of the Annual Report.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

As required under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Management Discussion and Analysis Report is enclosed as a part of this report.

INDUSTRY BASED DISCLOSURES AS MANDATED BY THE RESPECTIVE LAWSGOVERNING THE COMPANY

The Company is not a NBFC, Housing Companies etc., and hence Industry based disclosures is not required.

PARTICULARS OF EMPLOYEES:

Your Directors are pleased to record their sincere appreciation of the contribution by the staff at all levels in the improved performance of the Company.

EMPLOYEE RELATIONS:

Oriental aims at adopting the best practices for accomplishing competitive advantage through people and building profits by putting people first. It endeavours to devise strategies to attract the best talent and to ensure their retention by building trust and encouraging loyalty in them. We believe that to build a sound and growing business in a difficult and complex industry, employees are vital to the Company. Their skills, knowledge, ideas and enthusiasm drive our business. We have also achieved this by giving them development and advancement opportunities along-with competitive compensations and benefits that appropriately reward performance. Pay revisions and other benefits are also designed in such a way to compensate for good performance of the employees of the company. The talent base of your company has steadily increased and your company has created a favourable work environment which encourages innovation and meritocracy. The Company has also set up a scalable recruitment and human resource management process which enables us to attract and retain high calibre employees.

CONSTITUTION OF INTERNAL COMPLAINTS COMMITTEE UNDER SEXUAL HARASSMENT OF WOMEN IN WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has not appointed any woman employees from last several years therefore company has not constituted Internal Complaints Committee under Sexual Harassment of Women in Workplace (Prevention, Prohibition & Redressed) Act, 2013.

ACKNOWLEDGMENTS & APPRECIATIONS

The Board places on record its appreciation for the continued co-operation and support extended to the Company by the Banks, Stock Exchanges, NSD and CDSL. The Board wishes to express its grateful appreciation for the assistance and co-operation received from vendors, customers, banks, financial institutions, Central and State Government bodies, auditors, legal advisors, consultants, dealers, retailers and other business associates.

The Board deeply acknowledges the trust and confidence placed by the consumers of the Company and, above all, the shareholders.

By order of the Board of Directors
For ORIENTAL TRIMEX LIMITED

	Sd/-	**Sd/-**
	Rajesh Punia	**Savita Punia**
Place: New Delhi	**Managing Director**	**Whole Time Director**
Date: 01.09.2026	**(DIN No.00010289)**	**(DIN No.00010311)**

Annexure-I

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,
Oriental Trimex Limited
26/25 Bazar Marg, Old Rajender Nagar, New Delhi-110060

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Oriental Trimex Limited (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my Opinion thereon.

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

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

(I) The Companies Act, 2013 (the Act) and the rules made 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'):-

a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; - **Not applicable to the Company during the audit period.**

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

c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - **Not applicable to the Company during the audit period.**

e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulation, 2021; **- Not applicable to the Company during the audit period.**

f. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **Not applicable to the Company during the audit period.**

g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025;

h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; - **Not applicable to the Company during the audit period.**

i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **Not applicable to the Company during the audit period**.

(VI) The Employees' Provident Funds and Miscellaneous Provisions Act, 1952;

(VII) All other labour laws applicable to the industries, if any;

Since the Company is engaged in the business of processing of marbles, therefore there is no other specific law which governed the Company.

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

(I) Secretarial Standards issued by The Institute of Company Secretaries of India

(II) The Listing Agreement entered by the Company with Bombay Stock Exchange (BSE) and National Stock Exchange (NSE) read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

except with respect to the following matters:

1. Pursuant to Regulations 30 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had failed to submit to the Stock Exchanges the newspaper publications relating to the financial results for the quarters ended 31st March 2025 and 30th June 2025.
2. There were certain delays in regulatory compliances under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI (Depositories and Participants) Regulations, 2018, including a delay of 10 days in submission of the compliance certificate for the quarter ended 30th June, 2025 pursuant to Regulation 74(5) of the SEBI (Depositories and Participants) Regulations, 2018, a delay of 15 days in filing the disclosure pursuant to Regulation 23(9) of the SEBI (LODR) Regulations, 2015, and a delay of one day in submission of the Annual Secretarial Compliance Report for the year ended 31st March, 2025 pursuant to Regulation 24A(2) of the SEBI (LODR) Regulations, 2015.
3. Pursuant to Regulation 30 read with Schedule III of the SEBI (LODR) Regulations, 2015, the Company had not disclosed the details pertaining to the appointment of Internal Auditors, as approved by the Board at its meeting.
4. Pursuant to Schedule II of the SEBI (LODR) Regulations, 2015, the details of the identified non-compliances were not placed before the Board at its subsequent meeting.

   Further I report that, my review did not extend to the notices, agendas, attendance records, minutes and resolutions of the Nomination and Remuneration Committee, the Stakeholders' Relationship Committee and the meetings of the Independent Directors, as the said records were not placed before me. I am accordingly unable to comment on their accuracy or completeness and have to that extent relied on the representations made by the Company.

I further report that:

The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Save as otherwise provided above, 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 (except in cases where meetings were convened at a shorter notice for which necessary approvals obtained as per applicable provisions), 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.

I further report that, there are lapses in recording of minutes or resolutions approved in the meeting of board of directors and committee(s) thereof. As per the minutes of the meetings duly recorded, the decisions were unanimously approved.

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

I further report that, during the audit period, the following important event/action were undertaken in relation to the affairs of the Company pursuant to the above-referred laws, rules, regulations, guidelines and standards:

The Company received a Show Cause Notice dated 29th April, 2025 from the Securities and Exchange Board of India ("SEBI") in relation to its investigation concerning the financial statements of the Company for the period from 1st April, 2017 to 31st March, 2020, relating to alleged violations of the SEBI Act, 1992, PFUTP Regulations and LODR Regulations.

Pursuant thereto, SEBI initiated adjudication proceedings and subsequently passed an order imposing penalty on the Company. Aggrieved by the said order, the Company preferred an appeal before the Securities Appellate Tribunal ("SAT"). Thereafter, the Company approached the Hon'ble Supreme Court of India against the order of SAT. The matter is presently pending before the Hon'ble Supreme Court in Civil Appeal No. 11196/2026 – Oriental Trimex Limited & Ors. v. Securities and Exchange Board of India.

For Aman Kesarwani & Associates
(Company Secretaries)
Peer Review No. 2777/2022

Sd/-
Aman Kesarwani
M. No. F13031
Place: New Delhi **COP: 20780**
Date: 25.08.2026 **UDIN: F013031H001212438**

ANNEXURE 1

To,
The Members,
Oriental Trimex Limited
26/25 Bazar Marg, Old Rajender Nagar, New Delhi-110060

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 these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. 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 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 the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Aman Kesarwani & Associates
(Company Secretaries)
Peer Review No. 2777/2022

Sd/-
Aman Kesarwani
M. No. F13031
COP: 20780

Date: 25.08.2026
Place: New Delhi
UDIN: F013031H001212438

Annexure-II

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO ETC:

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	Energy conservation continues to receive priority attention at all levels. All efforts are made to conserve and optimize use of energy with continuous monitoring, improvement in maintenance and distribution systems and through improved operational techniques.
(ii) the steps taken by the company for utilizing alternate sources of energy	NIL
(iii) the capital investment on energy conservation equipment;	NIL
(B) Waste management and monitoring	Company makes its full endeavors to manage the waste and monitor it to prevent waste and air pollution, slurry disposal and water recycling is done through sedimentation plant.
(C) Technology absorption:	
(i) the efforts made towards technology absorption	NIL
(ii) the benefits derived like product improvement, cost reduction, product development or import substitutionin case of imported technology (imported during the last three years reckoned from the beginning of the financial year) (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	Ultra-thin-wire gangsaw imported in FY 2025-26 is for costreductionm & product development.
(iii) the expenditure incurred on Research and Development.	NIL

EXPENDITURE ON R& D

Company has not incurred any expenditure on R& D

FOREIGN EXCHANGE EARNING AND OUTGO (Rs. In Lacs)

Particulars	**Year ended 31.03.2026**	Year ended 31.03.2025
Foreign exchange earned in terms ofactual inflows	NIL	NIL
Foreign exchange outgo in terms ofactual outflows	Nil	Nil

Annexure-III

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 contracts/ 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. Rajesh Punia (Promoter)	Remuneration	Normal course of business	3,600,000	07-02-2025	NIL
Mrs. Savita Punia (Promoter)	Remuneration	Normal course of business	2,400,000	07-02-2025	NIL
Oriental Tiles Limited (Promoter)	Sales of Goods & Services	Normal course of business	2,972,868	07-02-2025	NIL
Oriental Buildmat Exports Private Limited	Sales of Goods & Services	Normal course of business	19,832,861	07-02-2025	NIL
Oriental Buildmat Exports Private Limited	Purchase of Goods & Services	Normal course of business	8,210,110	07-02-2025	NIL
Mr. Rajesh Punia (Promoter)	Rent Paid	Normal course of business	1,200,000	07-02-2025	NIL
Mrs. Savita Punia (Promoter)	Rent Paid	Normal course of business	2,400,000	07-02-2025	NIL
Mr. Om Prakash Sharma (CFO)	Remuneration	Normal course of business	720,000	07-02-2025	NIL
Mrs Amreen Iqbal (Company Secretary)	Remuneration	Normal course of business	90,000	07-02-2025	NIL
Mrs Pooja Somay (Company Secretary)	Remuneration	Normal course of business	143,333	07-02-2025	NIL

Annexure-IV

NOMINATION AND REMUNERATION POLICY

1. **PREAMBLE:**

In pursuance of the Company's policy to consider human resources as its invaluable assets, to pay equitable remuneration to all Directors, Key Managerial Personnel (KMP)and employees of the Company, to harmonize the aspirations of human resources consistent with the goals of the Company, this policy on nomination and remuneration of Directors, KMP and Senior Management has been formulated by the Nomination and Remuneration Committee ("NRC / Committee") and approved by the Board of Directors of the Company in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and regulation of SEBI (Listing Obligations and Disclosure) Requirement, 2015.

2. **OBJECTIVE:**

The Objective of this policy is to lay down a framework in relation to remuneration of Directors, KMP and Senior Management. The Key Objectives of the Committee would be:

2.1. To guide the Board in relation to appointment and removal of Directors, KMP and Senior Management.

2.2. Formulate the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board a policy relating to the remuneration of Directors, KMP and Senior Management.

2.3. Formulation of criteria for evaluation of Independent Director and the Board.

2.4. To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.

2.5. To recommend to the Board on Remuneration payable to the Directors, KMP and Senior Management.

2.6. To provide to KMP and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.

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

2.8. To develop a succession plan for the Board and to regularly review the plan.

2.9. To assist the Board in fulfilling responsibilities.

2.9. To Implement and monitor policies and processes regarding principles of Corporate Governance.

3. **DEFINITIONS:**

"Act" means the Companies Act, 2013 and Rules framed there under, as amended from time to time.

"Board" means Board of Directors of the Company.

"Directors" mean Directors of the Company both executive and non-executive.

"Key Managerial Personnel (KMP)" means

i. Managing Director, or Chief Executive Officer or Manager and in their absence, a Whole-time Director;

ii. Chief Financial Officer;

iii. Company Secretary; and

iv. Such other officer as may be prescribed.

"Senior Management" mean the personnel of the Company who are members of its core management team excluding Board of Directors comprising all members of management one level below the executive directors, including the functional heads.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 as may be amended from time to time shall have the meaning respectively assigned to them therein.

4. APPOINTMENT AND REMOVAL OF DIRECTOR, KEY MANAGERIAL PERSONNEL (KMP) AND SENIOR MANAGEMENT:

A. Appointment Criteria and Qualifications

(I) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his / her appointment.

(II) A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.

(III) The Company shall not appoint or continue the employment of any person as Whole-time Director who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

B. Term / Tenure

(I) **Managing Director / Whole-time Director:**

The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Executive Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

(II) **Independent Director:**

a) An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

b) No Independent Director shall hold office for more than two consecutive terms of up to maximum of five years each, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

c) At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act.

C. Evaluation

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management Personnel at regular interval (yearly).

D. Removal

Due to reasons for any disqualification mentioned in the Act or under any other applicable Act, rules and regulations there under, the Committee may recommend, to the Board with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

E. Retirement

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

5. REMUNERATION TO DIRECTORS / KEY MANAGERIAL PERSONNEL (KMP) /SENIOR MANAGEMENT PERSONNEL:

The Committee to recommend to the Board on Remuneration payable to the Directors, KMP and Senior Management Personnel of the Company.

a) The Remuneration / Compensation / Commission etc. to be paid to Managing Director, Whole-time / Executive Director, Non-Executive Director / Independent Directors, KMP shall be governed as per applicable provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being enforced.

b) The Non-Executive / Independent Director may receive remuneration by way of sitting fee for attending the meeting of the Board or Committee thereof or for any other purpose whatsoever as may be decided by the Board of Directors. The amount of sitting fees shall be subject to ceiling/ limits as provided under Companies Act,2013 and rules made there under or any other enactment for the time being enforce.

c) The remuneration payable to Senior Management Personnel shall be governed by the Company's HR Policy.

6. DUTIES IN RELATION TO NOMINATION MATTERS:

The duties of the Committee in relation to nomination matters include:

a) Ensuring that there is an appropriate induction in place for new Directors and members of Senior Management and reviewing its effectiveness;

b) Ensuring that on appointment to the Board, Non-Executive Directors receive a formal letter of appointment in accordance with the guidelines provided under the Companies Act, 2013;

c) Identifying and recommending Directors who are to be put forward for retirement by rotation;

d) Determining the appropriate size, diversity and composition of the Board;

e) Developing a succession plan for the Board and Senior Management and regularly reviewing the plan;

f) Evaluating the performance of the Board members and Senior Management in the context of the Company's performance from business and compliance perspective;

g) Making recommendations to the Board concerning any matters relating to the continuation in office of any Director at any time including the suspension or termination of service of an Executive Director as an employee of the Company subject to the provision of the law and their service contract.

h) Delegating any of its powers to one or more members of the Committee;

i) Recommend any necessary changes to the Board; and

j) Considering any other matters, as may be requested by the Board.

7. DUTIES IN RELATION TO REMUNERATION MATTERS:

The duties of the Committee in relation to remuneration matters include:

a) Considering and determining the remuneration based on the performance and also bearing in mind that the remuneration is reasonable and sufficient to attract retain and motivate members of the Board and such other factors as the Committee shall deem appropriate all elements of the remuneration of the members of the Board.

b) Approving the remuneration of the Senior Management including KMP of the Company maintaining a balance between fixed and incentive pay reflecting short- and long-term performance objectives appropriate to the working of the Company.

c) Delegating any of its powers to one or more members of the Committee.

d) Considering any other matters as may be requested by the Board.

ORIENTAL TRIMEX LIMITED

CIN: L74899DL1996PLC078339
Regd. Office: 26/25, Bazar Marg, Old Rajendra Nagar, New Delhi-110060
Tel:011-45041223, Fax: 011-45041223
Website: http://www.orientaltrimex.com | Email: info@orientaltrimex.com

CORPORATE GOVERNANCE

1. Company's Philosophy on Corporate Governance

The Company is committed to good Corporate Governance, which means the protection of shareholders' rights, enhancement of shareholder value and equitable treatment of all other stakeholders, such as customers, suppliers and employees. The Company is committed to reporting financial information transparently, objectively and accurately. A judicious mix of empowerment based on trust and accountability forms the foundation of our management philosophy.

For implementing the Corporate Governance practices, the Company has a well-defined policy framework consisting of the following:-

- Code of conduct and Ethics for the Board of Directors and Senior Management personnel;
- Code of conduct for the prohibition of insider trading.
- Committee of the Board viz., Audit Committee, Nomination &Remuneration Committee, Stakeholders Relationship Committee.

2. **Board of Directors**

(a) The composition of the Board of Directors during Financial Year 2025-26 was as follows:

Name of Director	DIN	Designation	Status
Mr. Rajesh Punia	00010289	Managing Director	Promoter & Executive
Mrs. Savita Punia	00010311	Whole Time Director	Promoter & Executive
Mr. Baldev Kumar Lakhanpal	08144265	Director	Non-Executive Non-Independent
Mr. Aditya Gupta	08460431	Director	Non-Executive Independent
Mr. Jayant Kumar	03393221	Director	Non-Executive Independent
Mr. Dinesh Narang#	03098779	Director	Non-Executive Independent
Mr. Naveen Joshi*	11893885	Director	Non-Executive Independent

Appointed as Non-Executive Independent Director w.e.f 23rd May, 2025.

Resigned as a Non-Executive-Independent director of the Company with effect from 08th June, 2026 due to personal reasons.

*Appointed as Non-Executive Independent Director w.e.f 01st September, 2026.

The Directors bring to the Board a wide range of experience and skills.

(b) **Attendance of Directors at Board Meetings, Annual General Meetings and Extraordinary General Meetings and details of other Directorship and Membership/ Chairmanship of Committee of each Director in various Companies.**

Name of Director	Attendance Particulars			Number of other Directorships / Committee Memberships / Chairmanships			
	Board Meeting	Attendance at		Directorship	Name of the other Listed Company and category of directorship	Committee	
		AGM	EGM			Membership of public Limited Company	Chairmanship of Listed Company
Mr. Rajesh Punia	06	Yes	Yes	3	0	-	-
Mrs. Savita Punia	06	Yes	Yes	2	0	-	-
Mr. Baldev Kumar Lakhanpal	06	Yes	Yes	0	0	-	-
Mr. Aditya Gupta	06	Yes	Yes	0	0	-	-
Mr. Jayant Kumar	06	Yes	Yes	1	0	-	-
Mr. Dinesh Narang	05	Yes	Yes	4	0	-	-

(c) Board Committees

The Board has constituted three committees consisting of members of the Board. Details of the Committees and other related information are provided hereunder:

Name of Directors	Name of Committee		
	Audit Committee	Nomination and Remuneration Committee	Stakeholder Relationship Committee
Mr. Rajesh Punia	Yes	No	Yes
Mr. Baldev Kumar Lakhanpal	No	Yes	Yes
Mr. Jayant Kumar	Yes	Yes	Yes
Mr. Aditya Gupta	Yes	Yes	No

(d) Details of Board Meetings

Six board meetings were held during the year, as against the minimum requirement of four meetings. The date on which meetings were held: 23.05.2025, 31.07.2025, 10.10.2025, 12.11.2025, 12.02.2026 and 26.02.2026.

(e) Disclosure of relationships between directors inter-se

Mr. Rajesh Punia, Managing Director of the company, is related to Mrs. Savita Punia, Whole Time Director

(f) Number of shares and convertible instruments held by non-executive directors;

NIL

(g) Familiarisation programmes

Details of the Familiarization Programme imparted to Independent Directors have been disclosed on the Company's website: www.orientaltrimex.com. The same can be viewed at http://www.orientaltrimex.com/investors/Familiarization_Programs_for_ID.pdf

(h) Core skills/expertise/competencies of the board of directors

The Board comprises qualified members who bring in the required skills, competence and expertise to enable them to contribute to deliberations at Board and Committee meetings effectively. The below matrix summaries a mix of skills, knowledge and competencies expected to be possessed by our Directors, which are vital to corporate governance and Board effectiveness:

Name of the Directors/ Skill, Expertise and Competencies	Finance, Law, Management, Administration, and Corporate Governance related to the Company's business.	Technical Operations and knowledge on Production, Processing, Quality and Marketing of marble.	Management, Strategy, Sales, Marketing, Administration and Technical Operations related to the Company's business.
Mr. Rajesh Punia	✓	✓	✓
Mrs, Savita Punia	✓		✓
Mr. BK Lakhanpal		✓	✓
Mr. Aditya Gupta	✓		
Mr. Jayant Kumar	✓		
Mr. Jitendra Surendra Gupta	✓		✓
Mr. Naveen Joshi	✓		

i) Independent Director

As stipulated under Section 149 read with Schedule IV of the Companies Act, 2013 pertaining to the Code for Independent Directors and Regulation 25(3) of the Listing Regulations, a separate Meeting of the Company's Independent Directors was held on 26th February 2026.

All the Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) of the Listing Regulations. In the opinion of the Board, the Independent Directors fulfil the conditions of Independent Directors and also the conditions of independence specified in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) read with Para C of Schedule V 0f the Listing Regulations.

3. Audit Committee

Keeping in view the provisions of section 177 of the Companies Act, 2013 and the provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the terms of reference of the Audit Committee include the following.

- Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to (a) matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c)of sub-section (3) of Section 134 of the Companies Act, 2013;(b) changes, if any, in accounting policies and practices and reasons for the same;(c) major accounting entries involving estimates based on the exercise of judgment by management;(d) significant adjustments made in the financial statements arising out of audit findings;(e) compliance with listing and other legal requirements relating to financial statements;(f) disclosure of any related party transactions;(g) modified opinion(s) in the draft audit report;
- Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
- Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;
- Approval or any subsequent modification of transactions of the listed entity with related parties;
- Scrutiny of inter-corporate loans and investments;
- Valuation of undertakings or assets of the listed entity, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- Discussion with internal auditors of any significant findings and follow up there on;
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- To review the functioning of the whistle blower mechanism;
- Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
- Carrying out any other function as is mentioned in the terms of reference of the audit committee.
- Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.
- Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders

The audit committee shall mandatorily review the following information:

- Management discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the audit committee), submitted by management;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses; and
- The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
- Statement of deviations:
  (a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
  (b) Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

Composition of Audit Committee and attendance of each Director during the meetings held in financial year 2025-26 are given below:

Name of Director	Designation	Nature of Directorship	Attendance
Mr. Aditya Gupta	Chairman	Non-Executive Independent Director	4
Mr. Jayant Kumar	Member	Non-Executive Independent Director	4
Mr. Rajesh Kumar Punia	Member	Executive Director	4

All the members of the Audit Committee are financially literate and Mr. Aditya Gupta, Chairman possesses financial/accounting expertise.

The Audit committee met four times during the year on 23.05.2025, 31.07.2025, 12.11.2025 and 12.02.2026.

4. Nomination and Remuneration Committee

The terms of reference of the committee are as follows:

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- Formulation of criteria for evaluation of performance of independent directors and the board of directors;
- Devising a policy on diversity of board of directors;
- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.
- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

The remuneration policy as adopted by the company envisages payment of remuneration according to qualification, experience and performance at different levels of the organization. The workers at the factory as well as those rendering clerical, administrative and professional services are suitably remunerated according to the industry norms.

The details of the composition of the Nomination & Remuneration Committee are as under:

Name of Director	Designation	Nature of Directorship	Attendance
Mr. Aditya Gupta	Chairman	Non-Executive Independent	2
Mr. Jayant Kumar	Member	Non-Executive Independent	2
Mr. Baldev Kumar Lakhanpal	Member	Non-Executive Non Independent	2

During the Financial Year Nomination & Remuneration Committee met on 23.05.2025 and 10.10.2025.

Remuneration to Directors

The remuneration paid to Directors for the year ended 31st March 2026 is as follows:-

Non-Executive/Independent Directors: **(Rs.) Lakh**

Name of Director	Designation	Relationship with other Directors if any	Sitting fees	Commission	Total
Mr. Baldev Kumar Lakhanpal	Non Executive Non-Independent Director	NA	0.30	-	0.30
Mr. Dinesh Narang	Non Executive Independent Director	NA	0.30	-	0.30
Mr. Aditya Gupta	Non Executive Independent Director	NA	0.30	-	0.30
Mr. Jayant Kumar	Non Executive Independent Director	N.A	0.30	-	0.30

Managing Director and Whole-time Director **(Rs.) Lakh**

Name of Director	Designation	Relationship with other Directors if any	Salary	Commission	Perquisites and other benefit	Total
Mr. Rajesh Punia	Managing Director	Spouse	36.00	-	-	36.00
Mrs. Savita Punia	Whole-time Director	Spouse	24.00	-	-	24.00

5. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Committee performs following functions:

- Transfer/Transmission of shares
- Issue of Duplicate Share Certificates.
- Review of Share dematerialization and re-materialization.
- Monitoring the expeditious Redressed of Investor Grievances.
- Monitoring the performance of company's Registrar & Transfer Agent.
- All other matters related to the shares.

The Committee comprises of the following persons:

Name of Director	Designation	Nature of Directorship	Attendance
Mr. Jayant Kumar	Chairman	Non-Executive Independent	1
Mr. Baldev Kumar Lakhanpal	Member	Non-Executive Non Independent Director	1
Mr. Rajesh Kumar Punia	Member	Managing Director	1

The Meeting of the committee was held on 26.02.2026.

The shares are compulsorily traded in demat mode which effects automatically through NSDL/CDSL.

INDEPENDENT DIRECTORS' MEETING

During the year under review, the Independent Directors met on 26.02.2026 inter alia to discuss:

- review the performance of non-independent directors and the Board as a whole;
- review the performance of the Chairperson of the company, taking into account the views of executive directors and non-executive directors;
- Assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

PERFORMANCE EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and regulation 17(10) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board who were evaluated on parameters such as level of engagement and contribution and independence of judgment thereby safeguarding the interest of the Company. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors. The board also carried out annual performance evaluation of the working of its Audit, Nomination and Remuneration as well as stakeholder relationship committee. The Directors expressed their satisfaction with the evaluation process.

RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the Financial Year 2025-26 which were in conflict with the interest of the Company. Suitable disclosure of related party transactions as required by the Indian Accounting Standards (Ind AS 24) has been made in the Note No. 23(6) to the Financial Statement and in the Board's Report as required under Section 134 of the Companies Act, 2013.

The Board has also approved a Policy on Materiality of Related Party Transactions which also includes procedure to deal with Related Party Transactions and such policy has been put up on the Company's website; www.orientaltrimex.com. The same can be viewed at http://www.orientaltrimex.com/uploads/related-party-transactions.

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.

Disclosures

The company has always ensured fair code of conduct and maintained transparency. There were following 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.

FY 2023-24:

There was a delay in filing shareholding pattern under Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In respect thereto, penalty for non-compliance has been imposed by the stock exchange was paid by the Company.

FY 2024-25:

There was a delay in filing of Annual Compliance Report by one day under Regulation 24(A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In respect thereto, penalty for non-compliance has been imposed by the stock exchange was paid by the Company.

FY 2025-26:

There was a delay in filing under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In respect thereto, penalty for non-compliance has been imposed by the stock exchange was paid by the Company.

In accordance with requirement of Companies Act as well as LODR 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 the Audit Committee of the Company to report any grievance, no personnel has been denied access to the Audit Committee.

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.

7. **General Body Meeting**

Annual General Meetings

Location, date and time of the Annual General Meeting held during the preceding three years are as follow:

Year	Location, date and time	Special Resolution passed:
2022-23	Video Conferencing/ Other Audio-Visual Means on 29.09.2023 at 12:00 Noon	• Approval for borrowing of money in Excess of paid-up share capital, free reserves and securities premium • Sell, dispose of or lease of Property/Undertaking under Section 180 (1) (a) of the Companies Act, 2013 • Appointment of Mr. Jayant Kumar (DIN: 03393221) as a Non-Executive, Independent Director of the Company • Sell, dispose of or lease of Property/Undertaking under Section 180 (1) (a) of the Companies Act, 2013
2023-24	Video Conferencing/ Other Audio-Visual Means on 30.09.2024 at 05:00 P.M	• Appointment of Mr. Jitendra Surendra Gupta (DIN: 07639095) as a Non-Executive, Independent Director of the Company
2024-25	Video Conferencing/ Other Audio-Visual Means on 22.08.2025 at 12:00 P.M	• Re-appointment of Mr. Rajesh Kumar Punia (DIN: 00010289) as Managing Director of the Company • Appointment of Mr. Dinesh Narang (DIN: 03098779) as a Non-Executive, Independent Director of the Company

POSTAL BALLOT

During the year under review, no resolution was passed through Postal Ballot and at present no resolution is proposed to be conducted through Postal Ballot.

A. **Extra Ordinary General Meetings**

During the year under review, the Company has conducted an Extra Ordinary General Meeting on 26.03.2026 through video conferencing at 12:00 Noon and following resolutions were passed:

- Increase in Borrowing Limits under Section 180(1)(c) of the Companies Act, 2013. (Special Resolution)
- Increase of the authorised share capital and consequent alteration of capital clause of the Memorandum of Association. (Ordinary Resolution)
- To approve raising of funds by issuance of Foreign Currency Convertible Bonds (FCCBs). (Special Resolution)
- To approve for granting loans, giving guarantee, providing security(ies) and/or making investment. (Special Resolution)

9. CEO Certification:

Mr. Rajesh Punia, Managing Director of the Company have certified to the Board in respect of matters stated in Regulation 17(8) of the Listing Regulations.

11. Means of Communication

(a) The Quarterly un-audited Financial Results and Annual Financial Results are published in leading national newspapers i.e. Financial Express, Business Standard, Jansatta, Nai Dunia etc. Such results are also displayed on company website www.orientaltrimex.com.

(b) 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.

(c) NSE Electronic Application Processing System (NEAPS)

The NEAPS is a web-based application designed by NSE for corporate. All compliance filings like shareholding pattern, corporate governance report, media releases, among others are filed electronically on NEAPS.

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

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

(e) The Company has its own website www.orientaltrimex.com where other information about the Company, LODR including details of familiarization programs imparted to independent directors are available.

(f) The Company keeps on updating its website to provide comprehensive relevant information. The Company believes that all the stakeholders should have access to adequate information about the Company and in today's electronics age website is the best media for such dissemination of information. All information, which could have a material bearing on the share prices, is released at the earliest.

(g) The Company has not made any formal presentations to the institutional investors or to the analysts during the year.

12. General Shareholders Information

(a) Annual General Meeting

Date : Monday, 28th September, 2026

Time : 12.00 Noon

Venue : The Company is conducting meeting through Video Conferencing/ Other Audio Video Means pursuant to relevant Circulars issued by the Ministry of Corporate Affairs and SEBI. For more details, please refer to the Notice of this Annual General Meeting.

(b) Financial Calendar

- Financial Year : 1st April to 31st March
- Financial Reporting for First Quarter Result : 2nd Week of August
- Financial Reporting for Second Quarter Result : 2nd Week of November
- Financial Reporting for Third Quarter Result : 2nd Week of February
- Financial Reporting for Fourth Quarter results : 4th Week of April/May
- Financial Reporting for the year ended March 31st2026 : 4th Week of April/May
- Annual General Meeting for the year ending March 31,2026 : 28th September 2026

(c) **Book Closure Period :** 18th September, 2026 to 27th September, 2026 (Both days inclusive) for the purpose of AGM.

(d) **Stock Exchange**

The equity shares of the Company are listed with BSE Limited and National Stock Exchange of India Limited. The Company has yet to be paid the Annual Listing Fees for the year 2025-26 to the Stock Exchange where the Company's Shares are listed.

Sr. No.	Name and address of the Stock Exchanges	Trading symbol/ Scrip Code No	Demat ISIN No. in NSDL/ CDSL for Equity Shares
1.	Bombay Stock Exchange Limited, Mumbai	532817	INE998H01012
2.	National Stock Exchange of India Limited, Mumbai	ORIENTALTL	

(e) Market Price Data

The Equity Shares of the Company are listed on BSE Limited and National Stock Exchange of India Limited. The high and low of the market price data of the Equity Shares of the Company for the Financial Year ended 31st March 2026.

(Price in Rs. per share)

Months	Bombay Stock Exchange (BSE)		National Stock Exchange (NSE)	
	Month's (High Price)	Month's (Low Price)	Month's High Price	Month's Low Price
April-25	12.45	8.50	12.48	8.49
May-25	13.60	10.56	13.59	10.56
June-25	17.63	12.10	17.60	11.99
July-25	15.48	9.75	15.49	9.70
August-25	10.72	8.93	10.71	8.91
September-25	11.56	9.10	11.99	9.11
October-25	10.80	9.31	10.84	9.60
November-25	10.50	7.36	10.55	8.20
December-25	10.12	7.75	8.94	7.82
January-26	8.68	6.83	8.34	7.14
February-26	7.90	6.56	8.35	6.52
March-26	6.53	4.21	6.87	4.40

***Source: BSE and NSE Website**

(f) Registrar & Share Transfer Agents

M/S Beetal Financial & Computer Services Private Limited, Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Centre, New Delhi-110062

Tele:011-29961281

Fax- 011-29961284

Email: beetal@beetalfinancial.com,

Website: www.beetalfinancial.com.

(g) Dematerialisation of Shares

The Company has signed a tripartite agreement with NSDL, CDSL to provide for the trading of the shares in dematerialised from. Out of 7,35,07,265 Equity Shares of the Company 7,35,06,374 Equity Shares are in dematerialized form as on 31.03.2026.

(h) Share Transfer system

The Company's Shares are traded at the Stock Exchanges compulsorily in demat mode.

(i) Shareholding Pattern as on 31.03.2026

S. No.	Type of Shareholders	No. of Share	No. of Shares %
1.	Promoter and Promoter Group	2,00,00,517	27.21
2.	Individuals	47,116,768	64.10
3.	Non Resident Indians	1,60,878	0.22
4.	Body Corporate	3007656	4.09
5.	Other (HUF, Clearing member etc.	32,21,446	4.38
Total		**7,35,07,265**	**100**

(j) Distribution of Shareholding (As on 31.03.2026)

Shareholding	Holders	Percentage	No of Shares	Percentage
UP TO 5000	31916	75.05	35891710	4.88
5001 to 10000	4323	10.17	36292100	4.94
10001 to 20000	2696	6.34	41812350	5.69
20001 to 30000	1083	2.55	27846970	3.79
30001 to 40000	538	1.27	19329230	2.63
40001 to 50000	494	1.16	23269620	3.17
50001 to 100000	806	1.90	59356110	8.07
100000 above	668	1.56	491274560	66.83

(k) Office/Plant Locations

Registered & Corporate Office: **26/25, Bazar Marg, Old Rajinder Nagar, New Delhi-110060**

Tel/Fax: 450441223, Email:investors@orientaltrimex.com, Website: http://www.orientaltrimex.com

Plant Locations

1. **Marble Processing Units**:

   I B(57)(b), SIPCOT Ind. Complex Gumidipoondi, Thiruvallur, Tamil Nadu

(l) Address for Investors' Correspondence

For any assistance regarding dematerialization of shares, share transfer, transmissions, change of address, non receipt of dividend or any other query relating to shares, please write to M/S Beetal Financial & Computer Services Private Limited, Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Centre, New Delhi-110062 Tele:011-29961281 Fax- 011-29961284 Email:beetal@beetalfinancial.com, website:www.beetalfinancial.com.

The shareholders may address their communications/ suggestions/ grievances/ queries to:

Oriental Trimex Limited, 26/25, Bazar Marg, Old Rajinder Nagar, New Delhi-110060, Ph# 011 – 45048612, Email: investors@orientaltrimex.com

(m) Credit Rating:

Company has neither applied nor obtained credit rating during the year as it's loan exposure doesn't requre it.

(n) Disclosure in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has not appointed any woman employees from last several years therefore company has not constituted Internal Complaints Committee under Sexual Harassment of Women in Workplace (Prevention, Prohibition & Redressal) Act, 2013.

(o) Details of Non-Compliance

There was a delay in filing disclosure of Annual Secretarial Compliance Report under Regulation 24(A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In respect thereto, penalty for non-compliance has been imposed by the stock exchange was paid by the Company.

(p) Disclosure about Directors being appointed/ re-appointed

The brief resume and other information required to be disclosed under this section is provided in the Notice of the Annual General Meeting.

(q) Management Discussion & Analysis Report

Management Discussion and Analysis Report is set out as separate section of the Board's Report which forms part of the Annual Report.

(r) The Company has complied with the Corporate Governance requirements specified in Regulations 17 to 27 read with Schedule V and Clause (b) to (i) of sub-regulation 2 of Regulation 46 of the Listing Regulations, as applicable, with regard to Corporate Governance.

DECLARATION REGARDING COMLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE CODE OF CONDUCT

I, Rajesh Punia, Managing Director of Oriental Trimex Limited declare that all the Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for the Board and Senior Management Personnel for the Financial Year ended 31st March, 2026.

For OrientalTrimex Limited

Sd/=

Place: New Delhi **Rajesh Punia,**

Date: 01/09/2026 **Managing Director**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,

The Members of

ORIENTAL TRIMEX LIMITED

26/25, Bazar Marg, Old Rajinder Nagar, New Delhi-110060

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Oriental Trimex Limited having CIN L74899DL1996PLC078339 and registered office at 26/25, Bazar Marg, Old Rajinder Nagar, New Delhi-110060 (hereinafter referred to as 'the **Company**'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status) at the portal www.mca.gov.in as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated 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, Reserve Bank of India or any such other Statutory Authority.

Sr.No	Name of Director	DIN	Date of Appointmentin Company
1.	Mr. Baldev Kumar Lakhanpal	08144265	30/05/2018
2.	Mr. Aditya Gupta	08460431	30/05/2019
3.	Mr. Rajesh Kumar Punia	00010289	22/04/1996
4.	Mr. Savita Punia	00010311	22/04/1996
5.	Mr. Jayant Kumar	03393221	03/09/2023

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

For Aman Kesarwani & Associates
(Company Secretaries)
Peer Review No. 2777/2022

Sd/-
Aman Kesarwani
M. No. F13031
COP: 20780

Place: New Delhi
Date: 27/08/2026
UDIN: F013031H001246175

Corporate Governance Compliance Certificate

To
The Members
Oriental Trimex Limited
26/25, Bazar Marg, Old Rajinder Nagar New Delhi-110060

1. We have examined the compliance of conditions of Corporate Governance by Oriental Trimex Limited (Hereinafter referred to as the "**Company**) for the year ended on 31st March, 2026, as stipulated in Regulation 17 to 27 and clause (b) to (i) of Regulation 46(2) and para C, D and E of schedule V of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended ("SEBI Listing Regulation").

MANAGEMENT'S RESPONSIBILITY

2. Compliance of conditions of corporate governance is the responsibility of the management of the Company. This responsibility includes the designing, implementing and operating effectiveness of internal control to ensure compliance with the conditions of Corporate Governance as stipulated in the Listing Regulations.

OUR RESPONSIBILITY

3. Our responsibility is limited to examine the procedure and implementation thereof, adopted by the Company for ensuring the compliance of conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
4. We have examined the relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

OPINION

5. Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended 31st March, 2026 except following:
   a. There was a delay in filing the disclosure under Regulation 23(9) of the SEBI (LODR) Regulations, 2015.
   b. Pursuant to Regulation 24A(2) of the SEBI (LODR) Regulations, 2015, there was a delay of one day in submission of the compliance report for the year ended 31st March, 2025.
6. We further state that such compliance 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 Aman Kesarwani & Associates
(Company Secretaries)
Peer Review No. 2777/2022

Sd/-
Aman Kesarwani
M. No. F13031
COP: 20780

Place: New Delhi
Date: 27/08/2026
UDIN: F013031H001246395

ORIENTAL TRIMEX LIMITED

CIN: L74899DL1996PLC078339

Regd. Office: 26/25, Bazar Marg, Old Rajendra Nagar, New Delhi-110060

Tel:011-45041223, Fax: 011-45041223

Website: www.orientaltrimex.com, Email: info@orientaltrimex.com

MANAGEMENT DISCUSSION AND ANALYSIS

We are pleased to present Oriental Trimex Limited's Management Discussion and Analysis Report, offering an insightful overview of our business strategies, industry trends, prospects, and operational achievements. This report underscores our steadfast commitment to transparent corporate governance.

Industry Structure and Development:

Did you know that marble is more than just a beautiful natural stone—it's a testament to Earth's incredible transformative power? Formed deep within the Earth's crust under intense heat and pressure, limestone transforms into stunning calcite-rich marble, often infused with minerals like clay, quartz, and graphite.

The global marble industry is a diverse landscape of players, ranging from large multinational corporations to small, private enterprises. A few countries—China, Turkey, India, Iran, Italy, Spain, Brazil, Egypt, Portugal, and Greece—control about 80.4% of the world's quarry production of dimension stone, based on 2020 data. China and India alone produce over half of this volume. However, while India offers a wide variety of marble, its limited colour options led many to import from abroad. European markets, in particular, prefer warm beige and cream shades, but striking black, white, and green varieties also hold significant appeal.

The Indian natural stone market, encompassing a wide range of applications such as marble, granite, slabs, tiles, and decorative and architectural uses, is projected to reach approximately USD 5.91 billion by 2027 and grow to around USD 8.12 billion by 2032, with an impressive CAGR of about 6.6%. Globally, the natural stone industry is valued at roughly USD 60.6 billion in 2027 and is expected to rise to about USD 75.2 billion by 2032, with a steady CAGR of approximately 4.2%. This indicates that India's market is poised to outpace global growth during this period.

South India stands out as a key hub for stone processing and granite production, particularly in Karnataka, Tamil Nadu, and Andhra Pradesh. As a result, competition from granite is more intense here than in Delhi-NCR. However, opportunities are abundant for marble slabs in luxury homes, villas, hotels, upscale apartments, and high-end commercial interiors. The surge in luxury apartment developments across major cities further fuels the demand for natural stones.

India's market conditions are currently very favourable. The tiles and marble sector remains robust, driven by strong domestic demand for housing despite rising international freight and supply chain costs. Delhi-NCR is experiencing vibrant construction activity and offers advantages due to its diverse market volume and long-term geographical expansion. Meanwhile, South India complements these prospects with its rich granite resources and vibrant marble usage, making it an ideal region for growth.

The **India–Oman Comprehensive Economic Partnership Agreement (CEPA)**, which took effect on June 1, 2026, opens exciting new opportunities for Indian marble processors. For the first time, rough marble blocks—previously restricted by the Omani government—are now available for export, creating fresh avenues for growth. This agreement offers Indian buyers substantial customs duty concessions, making procurement more attractive and competitive.

With this pact, a structured, ongoing supply chain is established, enabling buyers to source high-quality marble directly from Oman to meet the demands of builders, developers, architects, fabricators, and retail customers across India. Oman, already celebrated for its natural stone, remains a key supplier as India continues to import marble and related products.

Aligned with the broader trade framework under CEPA and related DGFT notifications, the arrangement covers marble blocks, tiles, and other products. It requires specific documentation, such as a Chartered Engineer certificate for marble blocks and a valid pre-purchase agreement with an Omani supplier for marble slabs.

Interestingly, marble tile prices often lag behind those of marble blocks, causing fluctuations in producer margins. To counter this, many producers include 'pass-through' clauses in their contracts, helping them cushion against market volatility.

India's marble market is poised for remarkable growth, driven by a booming construction sector. Rising demand for luxurious residential and commercial projects positions marble and granite as the materials of choice for stunning flooring, walls, and columns—many consumers also favour design vitrified tiles. Companies are actively building brands like "Rare Earth' for vitrified tiles across the country. This expansion is further accelerated by infrastructure development in growing markets like China and India, promising an optimistic future for the industry.

MACROECONOMIC OVERVIEW:

The global economic landscape is facing significant headwinds that challenge growth and stability. Geopolitical tensions, recent shifts in US trade policy, the ongoing conflict in Ukraine, unrest in Iran and the Middle East, soaring inflation, and tighter monetary policies by major central banks have all combined to cast a shadow over prospects.

The US–Iran conflict and disruptions around the Strait of Hormuz present specific risks for the marble industry, especially for companies importing marble blocks and slabs from Oman, as freight costs rise. Thankfully, imports from Turkey, Italy, and Greece, along with sales into India, have remained steady despite these pressures.

Amid these hurdles, our commitment to seizing opportunities remains unwavering. With confidence in our strategic direction, we continue to pursue sustainable growth and steer through these complex times with resilience and optimism.

THE INDIAN CONSTRUCTION MARKET:

A Journey Through Challenges and Opportunities.

The past year has seen an upward trend for the Indian construction market, marked by uncertainty and volatility. Extended monsoons, severe flooding in key states, and a cautious economic outlook have hampered consumer demand, leading to a sluggish housing market. This unique combination of a real estate slowdown and a credit crisis has taken a toll on the Marble and Granite sector.

In recent months, the Indian real estate sector has shown signs of recovery, largely thanks to renewed liquidity fuelled by various government initiatives. Improved cash flows, bolstered by easier access to financing at lower interest rates, have enabled many real estate players to restart stalled projects and even launch new ones.

India, cementing its status as the largest economy in the region, is poised for an impressive Real GDP growth rate of 8.2% in 2025-26, a leap from 7.0% in 2026-27. Nominal GDP, also known as GDP at Current Prices, is projected to reach an astounding ¹ 360 lakh crore in 2026-27, up from ¹ 310.00 lakh crore in the previous fiscal year, reflecting a vibrant growth rate of 9.6%.

Navigating Opportunities and Challenges:

While a nationwide construction boom may still be on the horizon, we see promising improvements in various regions. Demand for natural stone is burgeoning in places like Bangalore, Hyderabad, the National Capital Region (NCR), and other urban centres. Yet, challenges remain, with thousands of unsold luxury flats in major cities such as Mumbai and Delhi NCR, leaving numerous construction companies grappling with significant financial strains. But this is not the case with luxury apartments, and our product is more in demand there. A widespread boom may take a few more years to materialise fully.

Our Strategy and Outlook:

We have reached out to numerous marble dealers and shopkeepers in Northern India. Many dealers make their purchases independently, albeit not every month, creating a steady channel for product sales. We've also nurtured relationships with franchisee dealers, whom we initially supported, and they continue to rely exclusively on us for their needs. Our dedicated marketing team works tirelessly on retail and project sales, collaborating closely with various developers across India. When needs arise, our marketing staff promptly engages with their purchasing departments, organises factory visits, and wraps up transactions. Participation in exhibitions and other platforms significantly boosts our customer outreach.

Looking ahead, we do not plan any significant capital expenditure (CAPEX) in the near term. However, an exciting opportunity is on the horizon—we're gearing up to export our products to Middle Eastern countries, having built strong connections with buyers and project stakeholders over the last three years. Our export operations will be conducted from our unit near Chennai Port

The Jewar Airport in Greater Noida is now operational. Our showroom's proximity to this monumental development places us in a prime position to cater to the needs of infrastructure project developers and hotel builders.

We have several innovative plans in the pipeline, including ventures into exports within this year. The future looks bright, and we are excited to be part of India's evolving construction landscape!

Exciting Updates from Oriental Trimex Ltd

At Oriental Trimex Ltd, we're proud to be a certified ISO 9001:2000 company, specialising in the mining, importing, and processing of unique natural stones like Marble, Travertine, and Onyx from every corner of the globe. We're thrilled to announce our latest initiative to expand our product offerings, adding a diverse range of related products. This strategic move is designed to deepen customer loyalty to our well-respected "Oriental " brand, built over Three decades of excellence. With minimal additional cost, we aim to unlock new revenue opportunities.

Our industry prestige is reflected in our expansive presence across India, where we showcase premium Italian, Spanish, Turkish, Egyptian, Greek, and Chinese marbles. We're currently in discussions with renowned international brands such as KMEW from Panasonic Japan, exploring innovative cladding options for the exteriors of both residential and commercial buildings.

Our brand "**Rare Earth**" symbolises our commitment to quality. We offer naturally grained marbles selectively handpicked from the finest quarries worldwide. Thanks to our robust sourcing capabilities and deep understanding of local preferences—something many of our competitors struggle with—we have uniquely positioned ourselves in the market.

In exciting news, the marble under the "Rare Earth" brand will now be complemented with budget-friendly Indian Granites and stunning porcelain tiles that mimic the rich colours of our imported stones. This approach addresses customer needs and provides options for varying budgets, making elegant choices accessible to a broader audience.

Twelve cities in Uttar Pradesh have been earmarked for rapid urbanisation as part of the Central Government's 'Smart Cities' initiative. Our longstanding presence in Greater Noida over the past 25 years equips us to connect with customers in these emerging urban spaces, particularly in tier 2 and tier 3 cities, where we see significant potential.

A) New Showroom in Greater Noida: A Gateway to Innovation.

We have opened a new warehouse-cum-showroom in Greater Noida's building materials market. This well-planned township, just a short commute from Noida and New Delhi, offers exceptional infrastructure, featuring high-rise buildings, spacious roads, and ample green areas. With the promising developments surrounding the Jewar Airport, including an atrocity project, we foresee tremendous opportunities.

The strategic advantages surrounding Jewar, including cutting-edge infrastructure and diverse hospitality options, align perfectly with our vision. Our showroom will be stocked with top-quality marbles ready for use, sourced from our processing plant in Chennai and indigenous granites procured from Rajasthan and Southern India. A thorough survey confirmed a consistent demand for flooring products in the area, further solidifying our decision to expand. We're also gearing up to open a showroom in Delhi next year!

B) Jet-Black Granite Quarry Update: A Bright Future Ahead**

We're proud to announce that we've secured a Jet-Black Granite Quarry lease spanning 4.961 hectares (approximately 534045.6 sq. ft.) in Village Poteru, Malkangiri District, Orissa. The Government of Orissa has issued a 30-year Letter of Intent, and our mining plan has been officially approved.

At Oriental Trimex, we cherish these milestones as they pave the way for future growth and success. Stay tuned for more updates as we continue transforming the industry and exceeding our customers' expectations!

Exciting developments are on the horizon for our quarry project! The approved mining plan reveals a substantial deposit of decorative stones, particularly Jet-Black granite, renowned for its export potential. Expert assessment from Mr M.K. Mehta, a Registered and Qualified Mining Professional, Approved Valuer (Mines & Quarries) and Chartered Engineer under the Indian Bureau of Mines, has valued this mineral treasure at an impressive ¹ 258.77 crores.

Here's a snapshot of the granite quarry we've secured:

Sr. No	Category of Land	Area (Acres)	Area (Hectares)	Location	Type of Granite	Remark
1	Non-Forest	12.260	4.961	Village Poteru, Motu Tahasil, Malkangiri District, Odisha	Decorative Stones and Black Coloured Granite	The quarry is making strides toward becoming operational!

The quarry is making strides toward becoming operational! Last year, on May 21, 2025, we received an official mining lease from the Odisha Government for a Jet-Black Granite quarry, expanding our product offerings. We are poised to commence quarry operations this quarter and expect to begin commercial production shortly thereafter. As we drive export initiatives and collaboration forward, we are actively engaging with several Far East and Middle East companies, with discussions with a Vietnam-based partner currently in the final stages, which will significantly boost our revenue and profitability.

C) Revolutionary Leap Forward in Stone Industry Processing**

Our company has been at the forefront of processing and trading natural stones for over twenty years, catering to high-end residential and commercial construction projects. We're thrilled to announce an exciting development: we have imported an "Ultra-Thin Wire Machine" from GASPARI MENOTTI TECHNOLOGIES S.r.l. Located at Via Lotizzazione 25 – 54100, Massa, Italy, it's known as the "Cable Machine for Slab Cutting." This innovative piece of equipment has been installed at our facility in Gummidipoondi, just outside Chennai.

What sets this machine apart?

Traditional gang saws rely on multiple blades to cut stone, but our new wire gang saw uses a series of diamond cables—each only 0.4 to 0.6 mm in diameter—for ultra-precise cuts. This breakthrough technology will make us the first company in the region to process imported marble using such an advanced machine!

Let's dive into some of the standout features and advantages of our new wire gang saws:

-Sturdy Chassis Structure: ****

Designed for stability, our wire gang saws ensure smooth cutting operations and minimise disruptions.

- **Pneumatic Wire Tensioning: **

The cables are independently tensioned pneumatically, enabling precise cuts across varying plate thicknesses.

- **Hydraulic Cylinder Support: **

With hydraulic cylinders enhancing the cutting group, this technology increases the machine's lifespan by alleviating operational stress

- **Durable Bellows Protection: **

Fully encased linear rails protect the system, enhancing longevity and reliability.

-Incredible Speed: ****

Expect cuts made about three times faster than traditional gang saw blades, while significantly reducing power consumption.

-Thin Slab Capability: ****

Unlike traditional multi-blade machines that require a minimum slab thickness of 18 mm, our multi-wire cutting machine can cut slabs as thin as 8 mm, thanks to its unique shifting technique. This efficiency conserves raw materials and makes the machine's purchase cost recoverable within one year.

****Mitigating Risks****

Despite these challenges, the Indian marble and granite industry has undergone substantial modernisation and now aligns with global standards. Our natural stones and vitrified tiles cater to large infrastructure projects, which have been instrumental in revitalising the sector. All processing units at Goomdipoondi are equipped with state-of-the-art imported machinery, and we are now expanding our focus to include development work and retail customers.

The government's commitment has already resulted in the construction and launch of the second airport for the NCR in 2026, which has opened up new opportunities for us. We see remarkable potential in supplying our premium materials for the hotels and the commercial spaces developed in the vicinity of this new airport. Plus, with our sales outlet in Greater Noida, delivering materials to these sites will be efficient and cost-effective.

Forecasting Future Growth.

Thanks to our unique presence in southern and northern India, our company is poised to grow its share significantly in premium-quality marble flooring, marble design tiles, and high-end granite slabs. The company is also Ensuring Quality Control.

At our marble processing plant in Gummidipoondi, Tamil Nadu, we pride ourselves on being among the first few companies in India to install the Smart ultra-thin wire cutting machine, a costly machine, almost five times that of a traditional Gangsaw machine.

We've implemented a rigorous 100% inspection protocol for Rough Blocks and final products, maintaining the highest quality standards to meet our customers' evolving expectations nationwide. Rough Blocks are often wrapped with resin and fibre to fill minor cracks and holes on their surface. We usually use wrapping/ impregnation to protect the blocks from internal cracks and fissures.

We are excited about the future and the remarkable journey ahead in the stone processing industry.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
ORIENTAL TRIMEX LIMITED

Report on the Standalone Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of ***ORIENTAL TRIMEX LIMITED** ('the company')*, which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss including the statement of other comprehensive income, the Cash flow statement and the Statement of change in Equity for the year then ended, and 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 Ind AS financial statements give the information required by the Companies Act, 2013 (the 'Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026 and its profit /(loss) (including Other Comprehensive Income), its changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 Ind AS financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current year. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matters	How the matter was addressed in the audit
Useful lives of Property, Plant & Equipment (Refer to Notes 3 to the financial statements) The property, plant and equipment are depreciated on a pro-rate basis on written down value basis, over the useful life of the assets, as estimated by the management. These estimations are based on changes in the expected level of usage, technological developments, level of wear and tear, which involve high degree of the estimation and judgement and could affect the reported residual value and depreciation of the assets. As the value of Property, Plant and Equipment is Rs. 1827.50 lakh which constitutes the significant part of the total assets of the Company, therefore any change in depreciation policy of the asset and making provision for impairment loss could have a substantial impact on the profit/loss in future years and on the accuracy of the financial statements.	We were explained that the depreciation policy of the company is consistent. If there is any addition to the asset or asset is sold, discarded, demolished or destroyed then the calculation is made according to the date of such event. In other words, if any asset is purchased or sold then the calculation is made according to the date of purchase or sold. We were further explained that the: - a) Useful life of the asset b) Rate of depreciation and c) Residual value of the asset is taken for the purpose of depreciation in accordance with the exactly specified in the Schedule-II of the companies Act, 2013. Our Results: We have not identified any situation which may lead to material adjustments to the carrying value of The Property, Plant and Equipment.
Valuation of Trade Receivable We refer to Note 7 of the financial statements. The management of the company assesses the expected credit loss related to trade receivables at regular intervals and at the end of each financial year. The carrying amount of trade receivables of the company is Rs, 3940.91 lakh as at March 31, 2026. We concentrated on this area because of its magnitude and the degree of judgments required to estimate the expected credit loss and determining the carrying amount of trade receivables as at the closing date of the financial statements.	We obtained the Company's credit policy for trade receivables. We have examined and verified: - a) The ageing of trade receivables. b) Management's assessment on the credit worthiness of selected customers for trade receivables. c) Adequacy of the provision created by the company for credit losses. d) Supporting documents provided by management in relation to assessment. Our Results: Based on our audit procedures performed, we found management's assessment of the recoverability of trade receivables to be sufficient.
Valuation of Inventories We refer to Note 6 to the financial statements. Inventory alone constitute the major portion of the current assets of the company as a result of that we were more focused on the method of valuation and carrying value of the inventory. As at March 31, 2026, the total carrying amount of inventories is Rs. 3406.55 lakh. The assessment of impairment of inventories involves significant degree of uncertainty, assumptions and application of judgment. The management of the company reviews the inventory on regular intervals for: - a) Obsolescence of the inventory b) Permanent decline in net realizable value of the inventory below the cost. c) Ageing of inventory d) Turnover rate Inventory records are kept updated and allowances are recorded in the books for inventory whenever required	We have examined: - a) Ageing of inventory b) History of inventory written off c) Inventory obsolescence incidences d) Reversal of inventory written off Our Results: We had a detailed discussion with the key managerial personnel of the company and took their views on inventory valuation considering the current economic environment. In our opinion, methods adopted by the management were adequate. We have formed our opinion based on facts and available evidence.

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

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Standalone 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 Standalone 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 Standalone 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 Standalone financial statements, including the disclosures, and whether the Standalone 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "***Annexure* A"** a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. Further to our comments in Annexure A, 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 purpose of our audit;
   b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
   c. the Balance Sheet and the Statement of Profit and Loss including other comprehensive income, the Cash Flow statement and the statement of changes in equity dealt with by this Report are in agreement with the books of account;
   d. in our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;
   e. On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
   f. With respect to adequacy of the internal financial control over the financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"
   g. The provision of section 197 read with Schedule V to the Act, regarding managerial remuneration have been complied by the company; and
   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.
   i. Based on our examination, which include test checks, the Company has not used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility

For Aditya S Jain and Company
Chartered Accountants
FRN: 021994N

Hari Shanker, F.C.A
(Partner)
Place: New Delhi M. No. : 537937
Date: 30.05.2026 UDIN:26537937EXPVJI9117

"Annexure A" to the Independent Auditors' Report

(Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2026)

Annexure - A to the Auditors' Report

The Annexure A referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2026, we report that:

1) (a) (i) As explain to us, the fixed assets have been verified by the management, the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
   (ii) The company does not have any intangible assets;
   (b) As explained to us, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
   (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
   (d) The company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.
   (e) Having regards to the representation made by the management, we have to state that no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2) (a) According to information and explanations given to us, the physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate; no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.
   (b) The company has not been sanctioned any working capital limits during the year from any bank or financial institution. In view of it, the reporting under clause 3(ii)(b) is not applicable on the company.
3) In our opinion and according to information and explanations given to us, the company has not made any investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or any other parties during the year.
4) According to information and explanations given to us, the company has not advanced any loans, investments, guarantees, and security, therefore provisions of sections 185 and 186 of the Companies Act are not applicable
5) As per the provisions of Section 73 and 76 the company does not already have nor has accepted any deposit during the year.
6) The maintenance of cost records as specified by the Central Government under subsection (1) of section 148 of the Companies Act is not applicable on the Company.
7) a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including, Income-Tax, Goods and Service Tax, Duty of Customs, Cess and any other statutory dues with the appropriate authorities and according to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date they become payable except statuary dues as per detail given below-:

Nature of Statutory Dues	**Year Ended 31.03.2026 (Rs. in Lacs) < 6 Month**	**Year Ended 31.03.2026 (Rs. in Lacs) > 6 Month**
Provident Fund	0.81	-
Employee State Insurance	0.04	0.25
Income Tax / TDS	14.86	23.71
Sales Tax	-	57.96
Other dues	-	200.12
Total	15.71	294.34

(b) The disputed statutory dues/Contingent Liability aggregating to Rs. 954.59 lakhs, that have not been deposited on account of matters pending in appeals before appropriate authorities are as under:

Name of the statute	Nature of dues	Period to which	Amount	Forum where the amount is pending
GST - SGST	Tax, Int and Penalty	2018 to 2021	387.86	SGST Appellant Authority, Greater Noida
GST - CGST	Tax, Int and Penalty,	2018 to 2021	13.55	CGST Appellant Authority, Jaipur.
GST - SGST	Tax, Int and Penalty,	2017 to 2018	140.86	SGST Appellant Authority, Delhi
TDS/Income Tax	De-monetisation demand U/s143(3)	2017-2018	92.76	Director, Income Tax Laxmi Nagar. New Delhi
TDS/Income Tax	Tax Demand & Appeal demand U/s147	2020-2021	204.06	Director, Income Tax Laxmi Nagar.
SEBI Order dated 18.02.26 (Under Sec 15HA, 15HB, 15A(a))		2018 to 2020	115.00	SAT, Mumbai

8) There are no transactions not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(9) (a) Based on the information and explanations provided to us, and upon examination of the company's records, it has been observed that the company has not paid the Loan of ARCIL Rs. 3.24 Crore including accrued interest due to litigation. Management is in discussion mutually with Lender.

(b) The company has not been declared willful defaulter by any bank or financial institution or other lender;

(c) According to the Information and explanation given to us, the company has not borrowed funds during the year therefore the clause relating to diversion of borrowed funds is not applicable on it.

(d) According to the Information and explanation given to us, the company has no borrowed funds during the year therefore the clause relating to Term of use of borrowed funds is not applicable on it.

(e) According to the Information and explanation given to us, 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) According to the Information and explanation given to us, the company has not raised any loans during the year on the pledge of securities held in its Subsidiaries, joint ventures or associate companies.

10) (a) According to the Information and explanation given to us and on the basis of examination of the record of the company, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) therefore clause relating to diversion of said funds is not applicable.

(b) According to the Information and explanation given to us and on the basis of examination of the record of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

11) (a) Based on examination of books and records of the company, and according to information and explanation given to us and basis of audit conducted by us, no fraud by the company or fraud on the company has been noticed or reported during the year.

(b) Based on examination of books and records of the company, 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;

(c) In accordance with representation received from Management of the company, no whistle-blower complaints, have been, received during the year by the company;

12) According to the Information and explanation given to us and on the basis of examination of the record of the company, we report that Company is not a Nidhi Company defined under section 406 of Companies Act 2013

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the financial Statements as required by the applicable accounting standards.

14) a) According to the Information and explanation given to us and on the basis of examination of the records of the company, we report that the company has an internal audit system commensurate with the size and nature of its business;

b) The reports of the Internal Auditors for the period under audit were considered by us.

15) According to the Information and explanation given to us and on the basis of examination of the record of the company, the company has not entered into any non-cash transactions with directors or persons connected with him.

16) (a) According to the Information and explanation given to us and on the basis of examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934)

17) The company has not incurred any cash losses during financial year and in the preceding financial year.

18) There has been no resignation of the statutory auditors during the year there we are not required to report in that respect.

19) 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) Provisions of section 135 of the Companies Act 2013 relating to CSR activities regarding are not applicable on the Company

21) Reporting on any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements is not applicable in case of standalone financial statements.

For Aditya S Jain and Company
Chartered Accountants
FRN: 021994N

Hari Shanker, F.C.A
(Partner)
M. No. : 537937
UDIN:26537937EXPVJI9117

Place: New Delhi
Date: 30.05.2026

"Annexure B" to the Independent Auditors' Report

(Referred to in paragraph 2(f) of the independent auditor's report of even date on the financial statements of the company for the year ended March 31, 2026.)

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

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

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company are 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" (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 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 Aditya S Jain and Company
Chartered Accountants
FRN: 021994N

Hari Shanker, F.C.A
(Partner)
M. No. : 537937
UDIN:26537937EXPVJI9117

Place: New Delhi
Date: 30.05.2026

BALANCE SHEET AS AT 31ST MARCH, 2026

ASSETS	NOTE NO.	Audited AS AT 31.03.26 (Rs. in Lacs)	Audited AS AT 31.03.25 (Rs. in Lacs)
(1) Non-current Assets			
(a) Property, Plant and Equipment	3	1,827.50	1,399.70
(b) Capital Work-in-progress		-	-
(c) Financial Assets		-	-
- Security deposits	4	28.69	28.90
(d) Deferred Tax Assets (Net)		317.67	346.11
(e) Other Non-current Assets	5	-	-
Total Non-Current Assets		2,173.86	1,774.71
(2) Current Assets			
(a) Inventories	6	3,406.55	2,304.36
(b) Financial Assets		-	-
(i) Trade Receivables	7	3,940.91	3,583.58
(ii) Cash and Cash Equivalents	8	67.13	113.04
(iii) Bank Balances Other Than (ii) above	9	90.97	403.21
(c) Other Current Assets	10	4,116.74	4,401.32
Total Current Assets		11,622.30	10,805.51
TOTAL - ASSETS		**13,796.17**	12,580.22
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	11	7,350.73	7,350.73
(b) Other Equity	11	2,627.51	2,449.21
Total Equity		9,978.24	9,799.94
LIABILITIES			
(1) Non-current Liabilities			
(a) Financial Liabilities			
- Borrowings	12	-	-
(b) Provisions		9.99	6.96
Total-Non current liabilities		9.99	6.96
LIABILITIES			
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	286.64	228.64
(ii) Trade Payables		2,563.99	1,927.98
(iii) Other Financial Liabilities		736.97	507.30
(b) Other Current Liabilities		80.65	41.35
(c) Provisions		0.20	0.08
(d) Current Tax Liabilities (Net)		139.48	67.97
Total Current Liabilities		3,807.93	2,773.32
TOTAL - EQUITY AND LIABILITIES		**13,796.17**	12,580.22
Significant accounting policies	2		
Other Notes on account	24		

The accompanying notes form an integral part of these financial statements

As per our report of even date.

For and on behalf of the Board of Directors

Sd/-
Rajesh Punia
DIN00010289
Managing Director

Sd/-
Savita Punia
DIN00010311
Director

For Aditya S Jain and Company
Chartered Accountants
(FRN : 021994N)

Sd/-
Hari Shanker
(Partner)
Mem. No.: 537937
UDIN: 26537937EXPVJI9117

Sd/-
Amreen Iqbal
Company Secretary
ACS-44573

NEW DELHI
30th May, 2026

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2026

	PARTICULARS	NOTE NO.	Audited Rs. (in lacs) 31.03.26	Audited Rs. (in lacs) 31.03.25
I	Revenue from Operations	14	2,117.83	2,102.03
II	Other Income	15	344.11	81.93
III	**Total Revenue**		2,461.94	2,183.96
IV	**Expenses**			
	Cost of Materials Consumed	16	779.04	7.96
	Purchases of Stock-in-Trade		1,526.95	2,478.17
	Change in Inventories of Fin. Goods, WIP and Stock in Trade	17	-823.03	-444.28
	Manufacturing Expenses	18	135.69	53.16
	Employee Benefit Expense	19	164.81	106.91
	Finance Cost	20	29.40	100.40
	Other Expenses	21	176.55	392.03
	Depreciation and Amortisation Expense	3	112.57	55.74
	Total Expenses		2,101.98	2,750.09
V	Profit before Exceptional items and Tax (III-IV)		359.96	-566.13
VI	Exceptional Items (Net)	22	-80.64	1,685.72
VII	Profit before Tax (V - VI)		279.32	1,119.59
VIII	Tax Expense		-	-
	- Current Tax		-71.50	-67.97
	- Deferred Tax		-28.44	-195.09
	- Income Tax for earlier years		-	-
	- Mat Credit (earlier years)		-	-
			-99.94	-263.06
IX	Profit/(Loss) for the year from Continuing Operations (VII-VIII)		179.38	856.53
X	Profit/ (Loss) for the year from Discontinuing Operations		-	-
XI	Tax Expenses of Discontinuing Operations		-	-
XII	Profit/ (Loss) from Discontinuing Operations (after tax) (X-XI)		-	-
XIII	Profit /(Loss) for the year (IX + XII)		179.38	856.53
XIV	Other Comprehensive Income		-	-
	A (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-1.07	-3.32
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprises Profit (Loss) and other comprehensive income for the period)		178.31	853.21
XVI	Earning Per Equity Share (for continuing operation)			
	(1) Basic			
	- Before Exceptional Items		0.49	-0.77
	- After Exceptional Items		0.38	1.52
	(2) Diluted			
	- Before Exceptional Items		0.49	-0.77
	- After Exceptional Items		0.38	1.52
XVII	Earning Per Equity Share (For discontinuing operation)			
	(1) Basic		-	-
	(2) Diluted		-	-
XVIII	Earning Per Equity Share (For Continue & discontinuing operation)			
	(1) Basic			
	- Before Exceptional Items		0.49	-0.77
	- After Exceptional Items		0.38	1.52
	(2) Diluted			
	- Before Exceptional Items		0.49	-0.77
	- After Exceptional Items		0.38	1.52
	Significant accounting policies	1		
	Other Notes on account	24		

The accompanying notes form an integral part of these financial statements

As per our report of even date.

For and on behalf of the Board of Directors

For Aditya S Jain and Company
Chartered Accountants
(FRN : 021994N)

Sd/-
Rajesh Punia
DIN00010289
Managing Director

Sd/-
Savita Punia
DIN00010311
Director

Sd/-
Hari Shanker
(Partner)
Mem. No.: 537937
UDIN: 26537937EXPVJI9117

Sd/-
Amreen Iqbal
Company Secretary
ACS-44573

NEW DELHI
30th May, 2026

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31ST MARCH, 2026

A. EQUITY SHARE CAPITAL

(Amount figure in lacs)

	31st March, 2026		31st March, 2025	
	No. of shares	Amount	No. of shares	Amount
Balance at the beginning of the reporting period	7,35,07,265	7,350.73	2,94,02,906	2,940.29
- Add: issued during the year (Right Issue)	-	-	4,41,04,359	4,410.44
Balance at the end of the reporting period	7,35,07,265	7,350.73	7,35,07,265	7,350.73

B. OTHER EQUITY

(Amount figure in lacs)

Particulars	Reserves and Surplus			Revaluation Surplus	Revaluation Surplus
	Securities Premium Reserve	General Reserve	Retained Earnings		
Balance as at 01.04.2024	3,490.82	661.36	-3,692.43	2,705.98	3,165.73
Total Comprehensive Income for the year	-	-	853.21	-	853.21
Revaluation reserve created during the year	-	-	-	-2,010.77	-2,010.77
Received during the year	441.04	-	-	-	441.04
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Allotment against warrants	-	-	-	-	-
Balance at the end of 31.03.25	3,931.87	661.36	-2,839.22	695.20	2,449.21
Balance as at 01.04.2025	3,931.87	661.36	-2,839.22	695.20	2,449.21
Total Comprehensive Income for the year	-	-	178.31	-	178.30
Revaluation reserve created during the year	-	-	-	-	-
Received during the year	-	-	-	-	-
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Allotment against warrants	-	-	-	-	-
Balance at the end of 31.03.26	3,931.87	661.36	-2,660.93	695.20	2,627.50

As per our report of even date.

For and on behalf of the Board of Directors

For Aditya S Jain and Company
Chartered Accountants
(FRN : 021994N)

Sd/-
Rajesh Punia
DIN00010289
Managing Director

Sd/-
Savita Punia
DIN00010311
Director

Sd/-
Hari Shanker
(Partner)
Mem. No.: 537937
UDIN: 26537937EXPVJI9117

Sd/-
Amreen Iqbal
Company Secretary
ACS-44573

NEW DELHI
30th May, 2026

CASH FLOW STATEMENT

PARTICULARS		AS AT 31.03.26 Audited	AS AT 31.03.25 Audited
A)	**Cash Flow from Operating Activities :**		
	Net Profit before tax	278.24	1,116.27
	Adjustments for :		
a)	Depreciation	112.57	55.74
b)	Interest accrued on old recoverable	-337.38	-69.86
c)	Write Offs - Preliminary Expenses	-	33.75
d)	Deferred Tax Provisions	28.44	195.09
e)	Irrecovarable Written off	10.04	367.31
f)	Provision for Gratuity	1.62	1.12
g)	Interest Income	-6.73	-11.94
h)	Profit on sale of Assets	-	-2,984.49
i)	Interest Expense	29.40	100.40
		-162.04	-2,312.88
	Operating Profit before Working Capital Change	116.20	-1,196.61
	Adjustments for :		
a)	Non current financial assets - Security deposits	28.65	211.04
b)	Current financial assets - Inventories	-1,102.19	427.07
c)	Current financial assets - Trade Receivables	-395.81	-1,899.50
d)	Current financial assets - Other current assets	284.58	-3,091.06
e)	Current financial liabilities - Trade payables	636.01	1,732.71
f)	Current financial liabilities - Other financial liabilities	567.05	-2,231.30
g)	Current financial liabilities - Other current liabilities	110.92	-957.51
		129.21	-5,808.55
	Cash generated from Operations	245.41	-7,005.16
	Net Prior year adjustments	-	-
	Taxes Paid	-99.94	-263.06
	Net Cash from (used in) Operating Activities	145.47	-7,268.22
B)	**Cash Flow from Investing Activities :**		
a)	Purchase of Fixed Assets	-573.21	-133.58
b)	Sale of Fixed Assets	32.85	3,573.55
c)	Interest Received	6.73	11.94
d)	Balance Held as Margin Money	312.24	-398.61
	Net Cash from (used in) Investing Activities	-221.39	3,053.32
C)	**Cash flow from Financing Activities :**		
a)	Interest Paid	-20.50	-91.30
b)	Exchange Loss/Rebate	-8.90	-9.10
c)	Proceeds from Long Term Borrowings (Net)	1.41	-4.99
d)	Proceeds from Short Term Loans (Net)	58.00	-422.70
e)	Proceeds from Issue of Equity Shares	-	4,410.44
f)	Proceeds from share Security Premium	-	441.04
g)	Preliminary Expenses	-	-33.75
	Net Cash from (used in) Investing Activities	30.01	4,289.64
	Net increase in Cash & Cash Equivalents (A+B+C)	-45.91	74.74
	Opening balance of Cash and Cash equivalent	113.04	38.30
	Closing balance of Cash and Cash equivalent	67.13	113.04

As per our report of even date.

For and on behalf of the Board of Directors

For Aditya S Jain and Company
Chartered Accountants
(FRN : 021994N)

Sd/-
Rajesh Punia
DIN00010289
Managing Director

Sd/-
Savita Punia
DIN00010311
Director

Sd/-
Hari Shanker
(Partner)
Mem. No.: 537937
UDIN: 26537937EXPVJI9117

Sd/-
Amreen Iqbal
Company Secretary
ACS-44573

NEW DELHI
30th May, 2026

Notes to Standalone Financial Statements

for the Year Ended March 31, 2026

(All amounts are in rupees lakhs, unless otherwise stated

1. Reporting Entity

Oriental Trimex Limited (CIN: CIN:L74899DL1996PLC078339) referred to as "the company" domiciled in India, was incorporated as a Private Limited Company on 22nd April 1996 under The Companies Act, 1956 and converted into Public Company on February 06, 2001. Since listing on the National Stock Exchange and the Bombay Stock Exchange in 2007, we have established ourselves as a leader in the natural stone and flooring segments, thanks to the vision and expertise of our founders, Mr. Rajesh Punia and Mrs. Savita Punia, who bring over thirty five years of industry experience.

Our core business centres on supplying premium imported marble to India, effectively addressing a significant gap in the domestic market, where marble resources are scarce. In India's hot climate, marble is ideal, remaining cooler than other stone materials and meeting consumer preferences. The Taj Mahal serves as a timeless example of the elegance and durability of marble, reinforcing its lasting appeal.

At Oriental Trimex, we take pride in our state-of-the-art processing facilities, which are equipped with cutting-edge machinery, such as gang saws and automatic resin lines sourced from SEI, Italy, a recognised leader in the marble industry. Our commitment to quality and sophistication ensures that our marble products consistently meet the high standards synonymous with European excellence. (For a complete list of products, please visit our website.)

We are excited to announce the grand opening of our new showroom and warehouse for the 'Rare Earth' brand of Marble Design Vitrified Tiles, located in H-Block, Greater Noida. This strategically positioned facility is at the heart of a booming building materials market. It is near major infrastructure projects, including the construction of Hotels near Jewar Airport, which enhances the region's attractiveness for private sector investments.

Our new facility specialises in producing vitrified tiles that emulate imported marble, driving the company's growth and significantly boosting sales. The Jewar Aerotropolis project will further elevate the area with advanced infrastructure, commercial hubs, and hospitality options.Additionally, we operate two mines in Odisha, including one currently producing the renowned Lavender Blue Granite. On January 3, 2022, the Odisha State government allocated a second mine to us, which is projected to commence operations by July or August 2025, focusing on Jet Black Granite, a product experiencing high global demand.

The recent spike in demand for Indian Black Granite stems from the closure of quarries in China and Africa, making it an exceptionally sought-after option for its strength and versatility in applications such as countertops, flooring, and kitchen tops. Our strategically located leasehold mines from the Odisha government are:

1) Pali Village, Distt. Ganjam, with a mining area of 15.443 hectares, produces bluish-grey granite.
2) Potru Village, Distt. Malkangiri, covering 5.99 hectares, is dedicated to Jet Black Granite extraction.

We plan to export 40% of our finished goods to the Middle East and Southeast Asia. This is achievable due to our lower processing costs in India compared to European countries and our promoter's expertise in selecting top-quality handpicked marbles from the international market.

2. SIGNIFICANT ACCOUNTING POLICIES

Accounting Policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use.

2.2 Basis of preparation of financial statements

The standalone financial statements of Oriental Trimex Limited ("the Company") comply in all material aspects with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 ("the Act"), as notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016, as amended and other accounting principles generally accepted in India.

The financial statements have been prepared under the historical cost convention on accrual basis and the following items, which are measured on following basis on each reporting date:

- Certain financial assets and liabilities that is measured at fair value.
- Defined benefit liabilities/(assets): present value of defined benefit obligation less fair value of plan assets.

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, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability, if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

2.3 Functional and presentation currency

These financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional currency. All amounts have been rounded to the nearest lakhs, unless otherwise indicated.

2.3 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. At the acquisition date, identifiable assets acquired and liabilities assumed are measured at fair value. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition date fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. The consideration transferred is measured at fair value at acquisition date and includes the fair value of any contingent consideration However, deferred tax asset or liability and any liability or asset relating to employee benefit arrangements arising from a business combination are measured and recognised in accordance with the requirements of Ind AS 12, 'Income Taxes' and Ind AS 19, 'Employee benefits respectively. Where the consideration transferred exceeds the fair value of the net identifiable assets acquired and liabilities assumed, the excess is recorded as goodwill. Alternatively, in case of a bargain purchase wherein the consideration transferred is lower than the fair value of the net identifiable assets acquired and liabilities assumed, the difference is recorded as a gain in other comprehensive income and accumulated in equity as capital reserve. The costs of acquisition excluding those relating to issue of equity or debt securities are charged to the Statement of Profit & Loss in the period in which they are incurred.

2.5 Classification of Assets and Liabilities as Current and Non-Current

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset/liability is treated as current when it is:

- Expected to be realised/settled or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading and manufacturing;
- Expected to be realised/settled within twelve months after the reporting period, or
- Cash and Cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period or there is no unconditional right to defer the settlement of the liability for at least twelve months All other assets/liabilities are classified as non-current.

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

The operating cycle is the time between the acquisition of the assets for processing and theirrealisation in cash and cash equivalents.

2.6 Property, Plant and Equipment (Fixed Assets)

Recognition and Measurement

Items of property, plant and equipment are stated at cost less accumulated depreciation andaccumulated impairment loss , if any. The cost of assets comprises of purchase price and directly attributable cost of bringing the assets to working condition for its intended use including borrowing cost and incidental expenditure during construction incurred upto the date when the assets are ready to use. Capital work in progress includes cost of assets at sites, construction expenditure and interest on the funds deployed less any impairment loss, if any. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as a separate item (major components) of property, plant and equipment.

Subsequent Measurement

Subsequent expenditure is capitalised only if it is probable that there is an increase in the future economic benefits associated with the expenditure will flow to the Company.

Depreciation

Depreciation is calculated on Straight Line Method using the rates arrived at on the basis of estimated useful lives given in Schedule II of the Companies Act, 2013 except for the following which has been determined on the basis of technical evaluation.

Particulars	Useful Life
Plant and Machinery	15 Years
Vehicles- Car & Truck	8 Years
Furniture & Fixture	10 Years
Office equipment	5 Years
Computers	3 Years

Depreciation on additions to or on disposal of assets is calculated on pro-rata basis. Leasehold Improvements are being amortised over the period of 5 to 10 years.

Depreciation methods, useful lives and residual values are reviewed in each financial year end and changes, if any, are accounted for prospectively.

De-recognition

An item of property, plant and equipment is de-recognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property plant and equipment is determined as the difference between net disposal proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss.

Leases

Operating Leases:

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is (or contains) a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership are transferred from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

Company as a lessee

The Company assesses whether a contract is or contains a lease, at inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed. Contingent and variable rentals are recognised as expense in the periods in which they are incurred.

Lease Liability

The lease payments that are not paid at the commencement date, are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in theCompany, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value as that of right-of-use asset in a similar economic environment with similar terms, security and conditions.Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments) payable during the lease term and under reasonably certain extension options, less any lease incentives;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the Balance Sheet. The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Company re-measures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the lease liability is re-measured by discounting the revised lease payments using a revised discount rate
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is re-measured by discounting the revised lease payments using a revised discount rate.

Right of Use (ROU) Assets

The ROU assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the company incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognised and measured under Ind AS 37- Provisions, Contingent Liabilities and Contingent Assets. The costs are included in the related right-of-use asset.

ROU assets are depreciated over the shorter period of the lease term or useful life of the underlying asset. If the company is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life. The depreciation starts at the commencement date of the lease.

The ROU assets are presented as a separate line in the Balance Sheet and details of assets are given ROU note under Notes forming part of the Financial Statement. The Company applies Ind AS 36- Impairment of Assets to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as per its accounting policy on 'property, plant and equipment'. As a practical expedient, Ind AS 116 permits lessee not to separate non-lease components when bifurcation of the payments is not available between the two components, and instead account for any lease and associated non-lease components as a single arrangement. The Company has used this practical expedient.

2.7 Intangible assets

Intangible Assets (Other than Goodwill) acquired separately are stated at cost less accumulated amortization and impairment loss, if any. Intangible assets are amortized on straight line method basis over the estimated useful life. Estimated useful life of the software is considered as 5 years Amortisation methods, useful lives and residual values are reviewed at each financial year end and changes, if any, are accounted for prospectively.

An intangible asset is de-recognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in the Statement of Profit & Loss when the asset is derecognised.

2.8 Non-current assets held for sale

Non-current assets are classified as held-for sale if it is highly probable that they will be recovered primarily through sale rather than through continuing use. Such assets are generally measured at the lower of their carrying amount and fair value less costs to sell. An impairment loss is recognised for any initial or subsequent write-down of the asset to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset, but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset is recognised at the date of de-recognition. Once classified as held-for-sale, intangible assets and property, plant and equipment are no longer amortised or depreciation.

2.9 Impairment of non-financial assets

At each reporting date, the Company reviews the carrying amounts of its non-financial assets (other than inventories and deferred tax assets) to determine whether there is any indication on impairment. If any such indication exists, then the recoverable amount of assets is estimated. Impairment loss in respect of assets other than goodwill is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years. A reversal of impairment loss is recognised immediately in the Statement of Profit & Loss.

2.10 Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction of qualifying assets are capitalised as part of the cost of such assets upto the assets are substantially ready for their intended use.

The loan origination costs directly attributable to the acquisition of borrowings (e.g. loan processing fee, upfront fee) are amortised on the basis of the Effective Interest Rate (EIR) method over the term of the loan.

All other borrowing costs are recognised in the Statement of Profit & Loss in the period in which they are incurred.

2.11 Foreign currency transactions

(i) Foreign currency transactions are recorded at the exchange rate prevailing on the date of the transaction.

(ii) Gains/losses arising out of fluctuation in the exchange rates are recognized in the period in which they arise.

(iii) Monetary assets and liabilities denominated in foreign currency are translated at the relevant rates of exchange prevailing at the year end and the resultant gain or loss is recognized in the Statement of Profit and Loss, except in the case of gain where significant uncertainties exist in relation to the actual realisation.

(iv) Premium / discount on forward exchange contracts (including options), which are not intended for trading or speculation purposes, are amortized over the period of the contract. There are no outstanding forward exchange contracts (including options) as at the Balance Sheet date.

(v) Any profit or loss arising on cancellation or settlement of forward exchange contracts (including options) is recognized as income or expense of the year.

2.12 Revenue Recognition :

The Company recognises revenue when it satisfies a performance obligation in accordance with the provisions of contract with the customer. Sales of products are recognized when the products are shipped and are stated inclusive of excise duty but net of sales tax, trade discounts and sales returns.

Revenue is recognized when no significant uncertainties exist in relation to the amount of eventual receipt. The Company generally follows mercantile system of accounting and all income and expenditure items having a material bearing on the financial statements are recognized on accrual basis. Interest incomes are recognised on an accrual basis using the effective interest method. Dividends are recognised at the time the right to receive payment is established.

2.13 Inventories

Inventories are valued at lower of cost and net realisable value except waste/scrap which is valued at net realisable value. Cost of manufactured finished goods and stock in process is determined by taking cost of purchases, material consumed, labour and related overheads. Cost of raw materials, traded goods and stores & spare parts are computed on weighted average basis. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and to make the sale.

2.14 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less. For the purposes of the Cash Flow Statement, cash and cash equivalents is as defined above, net of outstanding bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings in current liabilities.

2.15 Provisions, Contingent Liabilities and Contingent Assets

Based on the best estimate provisions are recognised when there is a present obligation (legal or constructive) as a result of a past event and it is probable ("more likely than not") that it is required to settle the obligation, and a reliable estimate can be made of the amount of the obligation at reporting date.

A contingent liability is a possible obligation that arises from a past event, with the resolution of the contingency dependent on uncertain future events, or a present obligation where no outflow is probable. Major contingent liabilities are disclosed in the financial statements unless the possibility of an outflow of economic resources is remote.

Contingent assets are not recognised in the financial statements but disclosed, where an inflow of economic benefit is probable.

2.16 Employees' Retirement and Other Benefits

Company's contribution to provident and other funds is accounted for on accrual basis and charged to Profit and Loss Account. Provident Fund is accrued on monthly basis and is deposited with the "Statutory Provident Fund". The Company's contribution is charged to the Statement of Profit and Loss Account.

The management has decided to not grant any leave encashment and the employees should avail of all leave entitled.

Gratuity liability is provided for on the basis of actuarial valuation. Actuarial gains and losses are recognized in full in the Profit and Loss Account for the period in which they occur.

Income Tax

Income tax expense comprises current and deferred tax. It is recognised in the Statement of Profit & Loss except to the extent that it relates to items recognised directly in Equity or in Other Comprehensive Income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax assets and liabilities are offset only if, the Company:

a) Has a legally enforceable right to set off the recognised amounts; and B) Intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the balance sheet and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences to the extent it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from initial recognition of goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date.

Minimum Alternate Tax

Minimum Alternate Tax (MAT) credit is recognized as an asset when there is convincing evidence that the Company will pay normal Income Tax during the specified period. In the year in which MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of statement of profit and loss and shown as MAT Credit entitlement. The Company reviews the same at each Balance Sheet date and writes down the carrying amount of MAT credit entitlement to the extent it is not reasonable certain that the Company will pay normal income tax during the specified period.

2.17 Miscellaneous Expenditure

Miscellaneous Expenditure shall be amortized over a period of five years from the year of thecommencement of commercial production.

2.18 Events occurring after Balance Sheet date :

Significant events occurring after the Balance Sheet date have been considered in the preparation of financial statements.

2.19 Contingent Liabilities and Provisions

The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.A disclosure is made for a contingent liability when there is a :

a) possible obligation, the existence of which will be confirmed by the occurrence/ non-occurrence of one or more uncertain events, not fully within the control of the Company;

b) present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation ;

c) present obligation, where a reliable estimate cannot be made.

2.20 Earnings per share :

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to the equity shareholders by weighted average number of shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or losses for the year attributable to the equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

2.21 Cash Flow Statement :

The Cash flow statement is prepared under "Indirect method" as set out in Accounting Standard-3 on Cash Flow Statements, whereby Profit/ (Loss) Before Extraordinary Items and Tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.22 Significant accounting estimates, judgments and assumptions :

The preparation of the Company's financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions which affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures, including the disclosure on contingent liabilities.

Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the existing circumstances when the financial statements are prepared. The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognized in the year in which the estimates are revised and in any future year that is affected.

In the process of applying the Company's accounting policies, management has made the following judgments which have significant effect on the amounts recognised in the financial statements :

I) Useful life of property, plant & equipment:

Determination of the estimated useful life of tangible assets and the assessment as to which components of the cost may be capitalized. Useful life of tangible assets is based on the life specified in Schedule II of the Companies Act, 2013, while Freehold land is valued at market value.

II) Defined benefit plan:

The cost of defined benefit plan and other post-employment benefits and the present value of gratuity obligation are determined using actuarial valuations, which entail making various assumptions such as determination of discount rates, future salary increases and mortality rate that may differ from actual developments in the future.

III) Allowances for uncollected accounts receivable and advances:

Trade receivables do not carry interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when the management deems them not collectable. Impairment provision is made based on assumptions about the risk of default and the judgment in making these assumptions are based on past history, existing market conditions as well as forward looking estimates at the end of each reporting period, that may differ from actual developments in the future.

IV) Allowance for inventories:

The management reviews the inventory age listing on a periodic basis. The review involves comparison of the carrying value of the aged inventory items with the respective net realizable value. The purpose is to ascertain whether an allowance is required to be made in the financial statements for any obsolete or slow moving item, based on past history, existing market conditions as well as forward looking estimates at the end of each reporting period, which may differ from actual developments in the future.

V) Contingencies:

Management judgment is required for estimating the possible outflow of resources, if any, in respect of contingencies/claims/litigation against the company and it is not possible to predict the outcome of pending matters with accuracy.

NOTE - 3 : PROPERTY, PLANT & EQUIPMENT

DESCRIPTION	GROSS CARRYING AMOUNT				
	AS AT 31.03.25 Rs. in Lacs	ADDITIONS Rs.	ADDED ON REVALUATION Rs.	DISPOSALS Rs.	**AS AT 31.03.2026 Rs. in Lacs**
TANGIBLE					
Land Freehold (Note 2.1)	-	-	-	-	-
Land Leasehold (Notes 2.1, 2.2)	814.14	-	-	-	814.14
Buildings (inc roads)	1.07	-	-	-	1.07
Buildings-Factory	534.01	-	-	-	534.01
Purely Temporary Erections	45.58	129.74	-	-	175.32
Plant and Equipment	811.59	415.38	-	-	1,226.97
Furniture and Fixtures	20.08	1.71	-	-	21.79
Cars	146.86	-	-	36.00	110.86
Truck	-	-	-	-	-
Office Equipment	39.00	-	-	-	39.00
Computer	28.24	26.38	-	-	54.62
TOTAL	2,440.57	573.21	-	36.00	2,977.78
Comparative figures	6,000.62	133.58	-	3,693.62	2,440.58

DESCRIPTION	ACCUMULATED DEPRECIATION & IMPAIRMANT			
	AS AT 31.03.25 Rs. in Lacs	DURING THE YEAR Rs. in Lacs	DISPOSALS (Note 2.1) Rs. in Lacs	**AS AT 31.03.26** Rs. in Lacs
TANGIBLE				
Land Freehold (Note 2.1)	-	-	-	-
Land Leasehold (Notes 2.1, 2.2)	-	-	-	-
Buildings (inc roads)	0.06	-	-	0.06
Buildings-Factory	304.18	13.27	-	317.45
Purely Temporary Erections	18.15	24.34	3.15	39.34
Plant and Equipment	559.35	53.27	-	612.62
Furniture and Fixtures	17.87	0.37	-	18.24
Cars	84.00	3.57	-	87.57
Truck	-	-	-	-
Office Equipment	36.67	2.11	-	38.78
Computer	20.60	15.64	-	36.24
TOTAL	1,040.88	112.57	3.15	1,150.30
Comparative figures	2,078.91	55.74	-	1,040.87

DESCRIPTION	NET CARRYING AMOUNT	
	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
NOTE - 3 :		
PROPERTY, PLANT & EQUIPMENT		
TANGIBLE		
Land Freehold (Note 2.1)	-	-
Land Leasehold (Notes 2.1, 2.2)	814.14	814.14
Buildings (inc roads)	1.01	1.01
Buildings-Factory	216.56	229.83
Purely Temporary Erections	135.98	27.43
Plant and Equipment	614.35	252.24
Furniture and Fixtures	3.56	2.22
Cars	23.29	62.86
Truck	-	-
Office Equipment	0.22	2.33
Computer	18.38	7.64
TOTAL	1,827.49	1,399.70
Comparative figures	1,399.70	3,921.73

3.1 The Gross Carrying Amount of freehold and leasehold Land include a sum of Rs. 2705.97 lac- WAS added in the financial year 2017-18 on account of Revaluation of the lands of the Company located at (a) Greater Noida (b) Gumindipoondi, Tamil Nadu and (c) Hoogli, West Bengal.
During the financial year 2024-25, Land of West Bengal Factory and Noida Factory has been sold, hence, Revaluation reserve of Rs. 2010.77 had been reversed from revaluation reserve in 2025.

3.2 Odissa Industrial Infrastructure Development Corporation vide their letter dated 20.11.2013 had cancelled the ownership of it's plot of land at 4, Somnathpur, Balasore, Odissa. The Management has got a stay of the cancellation order from the Orissa High Court.

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
NOTE - 4		
NON CURRENT FINANCIAL ASSETS		
OTHERS		
(Unsecured; Considered good unless otherwise stated) (Note 4.1)		
Security Deposits	28.69	28.90
	-	-
	28.69	28.90

4.1 Long tern deposits includes deposit with BSES, Customs and Rent

NOTE - 5		
OTHER NON-CURRENT ASSETS		
Miscellaneous Expenditure		
(To the extent not written off or adjusted)		
- Preliminary Expenses	-	-
MAT Credit Entitlement	-	-
	-	-
NOTE - 6		
CURRENT FINANCIAL ASSETS		
INVENTORIES		
(As taken, valued and certified by the management)		
Raw Materials	365.68	86.86
Raw Materials in Transit	-	-
Finished Goods (Note 6.2)	901.93	568.30
Stock-in-trade (Traded goods)	2,135.74	1,646.34
Stores and Spares	3.20	2.86
	3,406.55	2,304.36

6.1 *Mode of Valuation of Inventories -*

Raw Materials :	*At lower of weighted average cost or net realizable value*
Semi-finished :	*At lower of cost or net realizable value*
Finished :	*At lower of production/landed cost or net realizable value. Appropriate overheads are loaded on absorption costing basis.*
Goods in transit :	*At lower of cost or net realizable value*
Stores and spares :	*At lower of cost or net realizable value*

6.2 *Since stock records for different varieties of finished goods are not separately maintained, it is not possible to identify the items where net realizable value is lower than the production/ landed cost.*

NOTE - 7		
CURRENT FINANCIAL ASSETS		
TRADE RECEIVABLES		
(Unsecured; Considered good unless otherwise stated)		
Considered Good	3,940.91	3,583.58
	-	-
Considered Doubtful	86.15	215.30
Less : Allowance for Doubtful Receivables (Note 7.1)	86.15	215.30
	-	-
	3,940.91	3,583.58

Agewise Classification of Receivable
Current Year 2025-26

	< 6 month	6 to 12 Month	1 to 2 Years	2 to 3 years	> 3 years
i) Undisputed Trade receiveable					
Considered Good	1,316.72	155.83	1,908.38	3.34	556.64
Considered doubtsful	-	-	-	-	76.32
ii) Disputed Trade receivable	-	-	-	-	-
Considered Good	-	-	-	-	9.83
Considered doubtsful	-	-	-	-	-
Total	1,316.72	155.83	1,908.38	3.34	642.79

Previous Year 2024-25

	< 6 month	6 to 12 Month	1 to 2 Years	2 to 3 years	> 3 years
i) Undisputed Trade receiveable					
Considered Good	1,911.99	159.81	69.00	102.45	1,340.33
Considered doubtsful	-	-	-	-	209.87
ii) Disputed Trade receivable					
Considered Good	-	-	-	-	-
Considered doubtsful	-	-	-	-	5.43
Total	1,911.99	159.81	69.00	102.45	1,555.63

7.1 *Allowance for Doubtful Receivables has been made at full value only in case of certain parties, some of them may make payments partially or full in future.*

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
NOTE - 8		
CURRENT FINANCIAL ASSETS		
CASH & CASH EQUIVALENTS		
Balance in Current Accounts with Banks	5.60	77.63
Cheques on hand	-	-
Cash On hand	61.52	35.41
Imprests	-	-
	67.12	113.04
NOTE - 9		
CURRENT FINANCIAL ASSETS		
BANK BALANCES OTHER THAN ABOVE BALANCES		
Balance in Fixed Deposits with Banks (as margin money) (Including interest accrued)	90.97	403.21

9.1 FDR's have been made for issuance of Bank Gurantee @ 100 % margin to VAT/GST etc. and for issuing Bank Guarantee against letter of credit for import of a Wire Cutting Machine from Itally as per their payment terms.

NOTE - 10		
OTHER CURRENT FINANCIAL ASSETS		
(Unsecured; Considered Good unless otherwise stated)		
Security Deposits	121.19	76.48
Advances recoverable in cash or in kind or for value to be received		
- Considered Good (Note 10.1)	3,541.48	3,880.17
- Considered Doubtful	-	-
Less : Allowance for Doubtful Advances	-	-
	-	-
Balance with Revenue Authorities (GST Input) (Note 10.2)	221.26	211.86
Margin Money paid in Sales Tax /VAT	8.25	8.25
Refund due from Revenue Authorities (Note 10.3)	224.56	224.56
	4,108.49	4,393.07

10.1 *It includes an amount recoverable Rs 6.85 Cr including accrued interest thereon had been settled by Jaganmayee* Brothers Pvt. Ltd. and its owner through Delhi Mediation Centre TIS HAZARI COURTS, DELHI vide mediation no -603/2020. Outstanding due amount has not cleared as per settlement court order, and having posibility to approch court again for futher action. Advance amount of Rs. 2506.58 LAC has been paid to domestic and foreign suppliers supply of material and other purposes

10.2 *GST input received on purchase and it will be adjusted in future sales deliveries and other GST liabilities.*

10.3 *Case has filed at Banglore custom for refund of 2.24 Cr 4% CVD duties on import of Marble slabs during FY 2012-13 It is still pending with Custom Authority of Karnataka.*

NOTE - 11		
EQUITY SHARE CAPITAL AND OTHER EQUITY		
(A) EQUITY SHARE CAPITAL		
Authorised		
7,50,00,000 Equity Shares of Rs.10 each (Note 11.1) (Last year 7,00,00,000 Equity Shares of Rs. 10 each)	7,500.00	7,500.00
Issued, Subscribed and Paid-up		
7,35,07,265 Equity Shares of Rs. 10 each fully paid up (11.2) (Last Year 7,35,07,265 Equity Shares of Rs. 10 each)	7,350.73	7,350.73

11.1 *Authorised Share Capital has increased from 70 Cr to 75 Cr during the Financial year 2024-25*

11.2 *Right Issue of 441,04,359 Equity shares was issued to public in 2:3 ratio to existing shareholders during the financial year 2024-25.*

11.3 *The reconciliation of the number of shares outstanding is stated in the Statement of Changes in Equity.*

11.4 *Terms/rights attached to equity shares The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.*

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

11.5 *The details of Shareholders holding more than 5% shares :*

Name of the Shareholder	**AS AT 31.03.26** Number of shares	Percentage held	AS AT 31.03.25 Number of shares	Percentage held
MR. RAJESH KUMAR PUNIA	1,27,90,785	17%	1,27,90,785	17%
MR. JAYESH DHANESH GORAGANDHI	-	0%	56,88,540	8%

11.6 *The details of promoter's holding :*

Name of the Shareholder	**AS AT 31.03.26** Number of shares	Percentage held	AS AT 31.03.25 Number of shares	Percentage held
i) Mr Rajesh Punia	12790785	17%	5116314	17%
ii) Ms Savita Punia	2537498	3%	1014999	3%
iii) Mr Sunil Kumar	231463	0%	92585	0%
iv) M/s Oriental Tiles Limited	2324793	3%	854391	3%
v) M/s Oriental (Buildmat) Exports pvt. Ltd.	2135978	3%	929917	3%
	20020517	27%	8008206	27%

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
(B) OTHER EQUITY		
Securities Premium Reserve	3,931.87	3,931.87
General Reserve	661.36	661.36
Surplus (Deficit) in Statement of Profit and Loss	-2,660.93	-2,839.22
Revaluation Surplus	695.20	695.20
	-	-
	-	-
TOTAL	2,627.50	2,449.21
NOTE - 12		
NON-CURRENT LIABILITIES		
(A) FINANCIAL LIABILITIES - BORROWINGS		
Term Loans (Secured)		
Vehical Loans	-	-
(B) PROVISIONS		
Provision for Employee Benefits		
-Provision for Gratuity	9.99	6.96
TOTAL NON-CURRENT LIABILITIES	9.99	6.96

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
NOTE - 13		
CURRENT LIABILITIES		
(A) FINANCIAL LIABILITIES		
(i) BORROWINGS		
SECURED SHORT-TERM BORROWINGS		
Loans Repayable on Demand		
From Banks		
	-	-
	-	-
From Others		
	-	-
	-	-
UNSECURED SHORT-TERM BORROWINGS		
(a) Loans Repayable on Demand		
- Loans from - ARCIL (Note 13.1)	228.64	228.64
- From Others	-	-
(b) Loans from Related Parties (Note 13.2)	58.00	-
	286.64	228.64
Less: Provisions	-	-
Total Borrowings	286.64	228.64
(ii) TRADE PAYABLES		
Sundry Creditors (Goods)	2,563.99	1,927.98

Agewise Classification of Payables

Current Year 2025-26

	< 6 month	6 to 12 Month	1 to 2 Years	2 to 3 years	> 3 years
i) Undisputed Trade Paybles					
Considered Good	1,100.06	133.08	1,312.19	-	18.66
Considered doubtsful	-	-	-	-	-
ii) Disputed Trade payables					
Considered Good	-	-	-	-	-
Considered doubtsful	-	-	-	-	-
Total	1,100.06	133.08	1,312.19	-	18.66

Previous Year 2024-25

	< 6 month	6 to 12 Month	1 to 2 Years	2 to 3 years	> 3 years
i) Undisputed Trade Paybles					
Considered Good	1,875.19	-	-	21.06	31.73
Considered doubtsful	-	-	-	-	-
ii) Disputed Trade payables					
Considered Good	-	-	-	-	-
Considered doubtsful	-	-	-	-	-
Total	1,875.19	-	-	21.06	31.73

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
(iii) OTHER FINANCIAL LIABILITIES		
Current Maturities of Long-Term Debt	-	-
Interest Accrued and Due on Borrowings (13.3)	95.91	16.36
Interest Accrued But Not Due on Borrowings	-	-
Security Deposits	4.00	4.00
Sundry Creditors (Other than goods)	167.17	104.16
Due to Directors in Current Accounts	52.32	14.73
Expenses Payable	107.51	76.89
Statutory Liabilities (13.4)	310.05	291.15
	736.96	507.29
(B) OTHER CURRENT LIABLITIES		
Customers at Credit	76.01	11.71
Advance against Sale of Assets Note 13.5(a)	10.30	10.30
Advance against Sale of Assets Note 13.5(b)	-	25.00
Less: Provisions	5.66	5.66
	80.65	41.35
CURRENT LIABILITIES		
(C) SHORT TERM PROVISIONS		
Provision for Employee Benefits		
- Provision for Gratuity	0.20	0.08
(D) CURRENT TAX LIABILITIES (NET)		
Provision for Income Tax	-71.50	-67.97
TOTAL CURRENT LIABILITIES	3,596.94	2,637.37

13.1 *ARCIL had agreed for OTS of dues vide letter "ARCIL/SME/OP/MUM-HO/FY 2025-26/4952" dated 28.07.2025 for Rs 3.24 cr including interest accrued thereon in full and final amount. But till 30.11.2025, payment could not be arranged. Now management is in discussion again verbally with lender to enhance the time period of due payment.*

13.2 *It includes the Loan from Promoter of Rs 58 Lac during the year.*

13.3 *include the interest accrued as per OTS dated 28.07.2025.*

13.4 *Classification of statuary liability as on 31.03.2026:*

	< 6 month	> 6 month
Provident Fund	0.81	-
ESI	0.04	0.25
Income Tax /TDS	14.86	23.71
Sales Tax demands	-	57.96
Other dues	-	212.42
	15.71	294.34

13.5 *a) The Company had entered into an agreement for the sale of it's land at plot no. 4, Somnathpur, Balasore, Odissa for Rs. 60 lacs and has received an advance of Rs. 10.30 lacs from the buyer. Meanwhile, Odissa Industrial Infrastructure Development Corporation vide their letter dated 20.11.2013 had cancelled the ownership of the above plot. The Management has got a stay of the cancellation order from the Orissa High Court. The buyer had also filed a case against the company for non delivery of the land and the company has obtained a stay against the buyer's case as well for the time being.*

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
NOTE - 14		
REVENUE FROM OPERATIONS		
Sales	2,117.83	2,100.55
Less: Excise Duty	-	-
	2,117.83	2,100.55
Income From Services	-	1.49
Less: Excise Duty	-	-
	-	1.49
Total	2,117.83	2,102.04
NOTE - 15		
OTHER INCOME		
Interest Income	6.73	11.94
Exchange Gain	-	0.12
Excess Provision Written back	324.30	-
Refund from Custom	-	-
Unpaid/Unclaimed Credits Written Back	13.08	69.86
	344.11	81.92

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
NOTE - 16		
COST OF MATERIALS CONSUMED		
Opening Stock	86.86	87.11
Add: Purchases	811.44	4.26
Custom Duty	17.08	1.73
Freight and Clearing Charges	229.34	1.72
	1,144.72	94.82
Less: Closing Stock	365.68	86.86
	779.04	7.96
	-	-
	779.04	7.96
16.1 *Cost of Materials Consumed*		
Marble Block	*779.04*	*7.96*
Others	-	-
	779.04	*7.96*
NOTE - 17		
CHANGE IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK IN TRADE		
STOCK IN TRADE (at close) (Note 17.2)		
Finished Goods/Traded Goods	3,037.67	2,214.63
Stock in Process	-	-
	3,037.67	2,214.63
STOCK IN TRADE (at commencement) (Note 17.1)		
Finished Goods/Traded Goods	2,214.63	2,644.32
Stock in Process	-	-
	2,214.63	2,644.32
Less: Breakage of stock during sifting	-	873.96
	2,214.63	1,770.36
(INCREASE) \ DECREASE IN STOCKS	-823.04	-444.27
17.1 **Details of Inventory at the beginning of the year**		
Finished Goods		
Marble Slab-Engineered	-	-
Marble Slab-Natural	2,214.63	2,644.32
Others	-	-
	2,214.63	2,644.32
17.2 **Details of Inventory at the end of the year**		
Finished Goods		
Marble Slab-Engineered	-	-
Marble Slab-Natural	3,037.67	2,214.63
Others	-	-
	3,037.67	2,214.63
NOTE - 18		
MANUFACTURING EXPENSES		
Stores and Spares	48.64	12.25
Fuel and Power Charges	42.34	12.61
Repairs and Maintenance-Machinery	3.79	26.03
Other Manufacturing Expenses	40.93	2.27
	135.70	53.16
NOTE - 19		
EMPLOYEE BENEFIT EXPENSES		
Salaries, Wages, Bonus, Gratuity and Allowances	158.83	103.54
Contribution to Provident and Other Funds	1.96	1.80
Staff and Labour Welfare	4.02	1.57
	164.81	106.91
NOTE - 20		
FINANCE COST		
Interest Paid-Term Loans	15.28	81.65
Interest Paid-Debentures	-	-
Interest Paid - Vehical loan	-	-
Interest Paid-Others	1.52	4.85
Bank Charges	3.69	4.80
Net Gain (Loss) on Foreign Currency Transactions and Translation	8.90	9.10
	29.39	100.40

	AS AT 31.03.26 Rs. in Lacs	AS AT 31.03.25 Rs. in Lacs
NOTE-21		
OTHER EXPENSES		
Electricity and Water Charges	4.51	2.33
Rent	92.87	63.45
Rates & Taxes	1.53	7.26
Printing and Stationery	2.68	0.70
Communication Expenses	1.99	0.96
Vehicles Running and Maintenance	5.03	2.30
Travelling and Conveyance	6.83	8.65
Legal & Professional charges	22.89	137.31
Auditors' Remuneration	6.00	6.00
Insurance	1.14	0.55
Fees & Subscription	13.33	34.74
Repairs & Maintenance	5.89	10.90
Exchange Loss	-	-
Miscellaneous Expenses	3.57	5.73
Commission paid	-	1.75
Fines and Penalties	-	59.40
Advertisement and Publicity	6.99	6.34
Business Promotion and Entertainment	0.08	-
Rebates and Discount	-	-
Transportation & Handling Charges	0.35	9.91
Loss on sale of car	0.85	-
Preliminary Expenses Written off *	-	33.75
NOTE-22		
EXCEPTIONAL ITEMS		
EXCEPTIONAL INCOME		
Income from Forfeiting of Warrants	-	-
Profit on sale of assets	-	2,984.49
	-	2,984.49
EXCEPTIONAL EXPENSES		
Prior Period Expenses	71.45	57.49
Accidental Loss- Breakge of stock	-	873.96
Irrecoverables Written Off	9.19	367.31
	80.64	1,298.76
	-80.64	1,685.73

NOTE-23

ANALYTICAL RATIO'S WITH EXPLANATION **Varainces**

S. No	Ratio	Numerator	Denominator	Current Period 31.03.26	Previous Period 31.03.25	% Variance
i)	Current Ratio	11,622.29	3,807.93	3.05	3.50	-0.45
ii)	Debts- Equity Ratio	382.55	7,350.73	0.05	0.03	0.02
iii)	Debts -Service coverage Ratio	321.33	95.91	3.35	61.90	-58.55
iv)	Return on Equity Ratio	178.30	7,350.73	2.43	11.61	-9.18
v)	Inventory Turnover Ratio	1,989.42	3,436.82	0.58	0.93	-0.35
vi)	Trade receivable Turnover Ratio	1,472.55	3,250.17	0.45	0.67	-0.22
viii)	Trade payble Turnover Ratio	1,233.14	554.44	2.22	3.38	-1.16
ix)	Net Capital Turnover Ratio	2,117.83	7,350.73	0.29	0.29	-
x)	Net Profit ratio	279.31	2,117.83	13.19	53.26	-40.07
xi)	Return on Capital employed	178.30	9,665.58	1.84	9.13	-7.29
xii)	Return on Investment	178.30	9,283.03	1.92	9.37	-7.45

(all Figure in lac)

		Year ended 31.03.26 Rs. in Lacs	Year ended 31.03.25 Rs. in Lacs

NOTE – 24

OTHER NOTES ON ACCOUNTS

i) Contingent Liabilities and Commitments

(A) Contingent Liabilities

		Year ended 31.03.26	Year ended 31.03.25
a)	Claims against the company not acknowledged as debts		
	- GST - Greater Noida	387.86	1.70
	- GST- Bhiwadi	13.55	-
	- GST- Delhi	140.86	-
	- Income Tax	296.83	92.77
	- Custom Duty Refunds	-	22.30
b)	Guarantee issued to Customs Authorities	6.42	6.42
c)	Custom duty payable against export obligation	-	45.94
d)	SEBI has passed an order on 18.02.26 against company and its KMP U/S 15HA, 15HB and 15A(a) relating to period 2017- 18 to 2019-20. Mean while appeal has been filed at SAT.	115.00	-

(B) Commitments

a) The Company is under obligation to export goods within a period of eight years form the date of issue of EPCG licenses issued in terms of para 5.2 of Foreign Trader Policy 2009-2014. As on the date of 9.70 lacs) within the stipulated time as specified in the respective licenses. Out of the said amount, the Company has fulfilled the export obligation of USD 1.12 lacs (previous year 1.12 lacs) in respect of which application for export obligation discharge certificates (EODC) has been filed with the Director General Foreign Trade (DGFT) within the stipulated time.

II) OTHER NOTES ON ACCOUNTS

1. Deferred Tax

The provision for deferred tax liability comprise of the following:

		Year ended 31.03.26	Year ended 31.03.25
a)	Deferred Tax Liability		
	Related to fixed assets	114.99	118.25
b)	Deferred Tax Assets		
	Unabsorbed business losses	408.42	408.42
	Unabsorbed depreciation	-	-
	Provision for doubtful debts	21.68	54.17
	Business Loss (Current year)	-	-
	Provision for gratuity	2.56	1.77
		432.66	464.36
c)	Provision for deferred tax (Net Asset) (b-a)	317.67	346.11

Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.

24.3 The company shall provide the details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company, and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share.

- i) *During the year no borrowings from Bank/Financial Institutions*

-ii) *Earlier term loan was used for specific purpose for which it was taken.*

24.4 Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.

-Company has not revalued its PPE during the year.

24.5 The Company shall disclose as to whether the fair value of investment property (as measured for disclosure purposes in the financial statements) is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017. *(N.A)*

24.6 Where the company has revalued its intangible assets, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017. *(N.A)*

24.7 Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- *No Loan/advance in nature of loan has been granted has granted to promoters, directors, KMP's and related party items*

i (a) repayable on demand or - *N.A*

ii (b) without specifying any terms or period of repayment - *N.A*

	Current Year		Previous Year	
Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	NIL			
Directors	NIL			
KMPs	NIL			
Related Parties	NIL			

24.8 Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-

-Company has neither hold any Benami Property nor initiated any proceeding under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)

(a) Details of such property, including year of acquisition, N.A

(b) Amount thereof, N.A

(c) Details of Beneficiaries, N.A

(d) If property is in the books, then reference to the item in the Balance Sheet, N.A

(e) If property is not in the books, then the fact shall be stated with reasons, N.A

(f) Where there are proceedings against the company under this law as an abetter of the transaction or as the transferor then the details shall be provided, N.A

(g) Nature of proceedings, status of same and company's view on same. N.A

24.9 Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. *-N.A-*

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed. *-N.A-*

24.10 Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given: *-NO-*

(a) Date of declaration as wilful defaulter, *N.A*

(b) Details of defaults (amount and nature of defaults), *N.A*

24.11 Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Current Year

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
N.A	Investments in securities Receivables Payables Shares held by stuck off company outstanding balances (to be specified)	N.A	N.A

Previous Year

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
N.A	Investments in securities Receivables Payables Shares held by stuck off company outstanding balances (to be specified)	N.A	N.A

24.12 Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed. *- (N.A)*

24.13 Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed. *-(N.A)*

24.14 Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained *- (N.A)*

24.15 Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or *-N.A*

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; *-N.A*

the company shall disclose the following:-

(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary. *-N.A-*

(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries along with omplete details of the ultimate beneficiaries. *–N.A-*

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries *-N.A-*

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).; *-N.A-*

24.16 Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

(I) date and amount of fund received from Funding parties with complete details of each Funding party.

(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries.

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).

company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) which cover 24.16 (I to ii(I,ii,iii,iv))

24.17 The Company shall give details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under. any scheme and also shall state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year. *(N.A)*

24.18 Where the company covered under section 135 of the companies act, the following shall be disclosed with regard to CSR activities:- : *(Not applicable on company)*

(a) amount required to be spent by the company during the year,

(b) amount of expenditure incurred,

(c) shortfall at the end of the year,

(d) total of previous years shortfall,

(e) reason for shortfall,

(f) nature of CSR activities,

(g) details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,

(h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.

24.19 Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-

- Company has not traded /invested in Crypto currency or Virtual currency.

(a) profit or loss on transactions involving Crypto currency or Virtual Currency *-NIL-*

(b) amount of currency held as at the reporting date, *-NIL-*

(c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency."; *-NIL-*

24.20 Provision for gratuity Rs 1,16,575 has been made during financial year 2025-26, as the provisions of Gratuity Act 1972 is applicable on the Company.

24.21 As required Under the Micro, Small and Medium Enterprise Development Act, 2006 there have generally been no reported cases of delays in payments to Micro, Small and Medium Enterprise or of interest payments due to delays in such payments.

There is no supplier and buyer coverage under the Micro, Small and Medium Enterprise Development Act, 2006.

24.22 Expenditure in Foreign Exchange : *Nil*

24.23 Earnings in Foreign Exchange : *Nil*

	YEAR ENDED 31.03.26 (Rs . In Lacs)	YEAR ENDED 31.03.25 (Rs. In lac)
24.24**. Prior Period Expenses**		
Staff welfare	0.00	0.00
Salaries, Wages, Bonus, Leave Encashment and Allowances	0.25	0.39
Freight	0.01	0.00
Power Charges	0.00	0.00
Legal and Professional Expenses	0.00	0.00
Royalty	6.36	4.95
Interest to Edelweiss	64.27	52.15
	70.89	57.49
24.25**. Auditors' Remuneration**		
As auditor	6.00	6.00
For taxation matters	-	-
For other services	-	-
	6.00	6.00

24.26 No enterprises have been identified as a "Supplier" under the Micro, Small and Medium Enterprises Development Act, 2006. The aforesaid identification has been done on the basis of information, to the extent provided by the vendors to the Company. This has been relied upon by the Auditors.

24.27 TRANSACTIONS WITH RELATED PARTIES

(A) RELATIONSHIPS

i) Shareholders

a) Oriental Tiles Limited

b) Oriental (Buildmat) Exports Private Limited

c) Sunil Kumar

ii) Other Parties

a) Oriental Air & Ship Services

b) Deepali Granites Pvt. Ltd.

c) Oriental Impex

d) Sunil Kumar (CHA)

iii) Directors and their Relatives

Mr. Rajesh Kumar Punia, Mrs. Savita Punia Mr.Dinesh Narang,

Mr. Aditya Gupta, Mr. B.K Lakhanpal, Mr Jayant Kumar , Mr. Sunil Kumar,

iv) Key Managerial Personnel

Mr. Om Prakash Sharma (CFO); Ms Amreen Iqbal (Coy. Secy.)

(B) TRANSACTIONS WITH RELATED PARTIES

i) Shareholders

Sale of Goods and Services	228.06	7.92
Purchase of Goods & Services	82.11	217.51
Loans Repaid	-	-
Loans Taken	-	-
Equity contribution in cash	- 933.58	
Other than Equity (Security Premium)	-	93.36
Balance at the year-end - Credit (Debit)	**(159.30)**	84.51

		YEAR ENDED 31.03.26 (Rs . In Lacs)	YEAR ENDED 31.03.25 (Rs. In lac)
ii)	**Other Parties**		
	Sales of Goods & Services	-	-
	Purchase of Goods & Services	-	-
	Loans Taken	-	-
	Loans Repaid	-	22.70
	Balance at the year-end - Credit (Debit)	(11.34)	(5.66)
iii)	**Directors**		
	Remuneration	84.00	68.00
	Sitting Fees	1.25	1.65
	Rent	36.00	30.00
	Loans Taken	58.00	-
	Loans Repaid	-	400.00
	Equity contribution in cash	-	267.65
	Other Equity Contribution in cash	-	26.76
	Balance at the year-end - Credit (Debit)	**45.92**	12.37
iv)	**Key Managerial Personnel**		
	Remuneration	10.16	7.76
24.28	**Earnings Per Share (EPS)**		
	a) Profit after tax - Before Exceptional Items	359.95	(566.13)
	b) Profit after tax - After Exceptional Items	279.31	1119.65
	c) Weighted average number of ordinary shares for basic EPS (in lacs)	735.07	735.07
	d) Effect of potential ordinary shares (in lacs)	-	-
	e) Weighted average number of ordinary shares for diluted EPS (in lacs)	735.07	735.07
	f) Basic EPS (a/c) (Annualised) (Before Exceptional Items)	0.49	(0.77)
	g) Basic EPS (b/c) (Annualised) (After Exceptional Items)	0.38	1.52
	h) Diluted EPS (a/e) (Annualised) (Before Exceptional Items)	0.49	(0.77)
	i) Diluted EPS (b/e) (Annualised) (After Exceptional Items)	0.38	1.52

24.29 **Segment Information**

The Company operates in segment “flooring products segment” and marble articles.

		YEAR ENDED 31.03.26 (Rs . In Lacs)	YEAR ENDED 31.03.25 (Rs. In lac)
24.30	**Additional Information as required under Schedule III of the Companies Act, 2013**		
a)	Raw Materials Consumption		
	Indigenous		
	- Value	0.00	0.00
	- Percentage	0.00%	0.00%
	Imported		
	- Value in Rupees	811.44	309.83
	- Percentage	100.25%	12.25%
b)	Stores and Spares		
	Indigenous		
	- Value	48.51	12.25
	- Percentage	100%	100%
	Imported		
	- Value in Rupees	-	-
	- Percentage	0.00%	0.00%
c)	Value of imports on CIF basis		
	- Traded goods	-	-
	- Raw Material	0.00	0.00
d)	Expenditure in foreign currency		
	- Travelling	0.00	0.00
e)	Earnings in foreign exchange		
	- FOB Value of exports	NIL	NIL

24.31 Earnings per Share:

Particulars	Current Year 31.03.2026	Previous Year 31.03.2025
Net Profit/(Loss) as per Statement of Profit & Loss (in Rs.)	1,78,29,731	8,53,20,572
Basic weighted average number of equity shares outstanding during the year	73507265	73507265
Diluted weighted average number of equity shares outstanding during the year	73507265	73507265
Nominal value of Equity Share (Rs.)	10.00	10.00
Basic Profit /(Loss) per Share (Rs.)	0.24	1.16
Diluted Profit /(Loss) per Share (Rs.)	0.24	1.16

24.32 **As per Indian Accounting Standard (Ind AS 19) “Employee Benefits”, the disclosures of Employee benefits as defined in the Accounting Standard are given below:**

	YEAR ENDED 31.03.26 (Rs . In Lacs)	YEAR ENDED 31.03.25 (Rs. In lac)
Defined Contribution Plan		
Contribution to Defined Contribution Plan, recognised as expense:		
Employer’s Contribution to Provident Fund	0.51	0.45
Employer’s Contribution to Pension Scheme	1.15	1.02

Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of services as giving rise to additional unit of employee Benefit entitlement and measures each unit separately to build up the final obligation.

		YEAR ENDED 31.03.26 (Rs . In Lacs)	YEAR ENDED 31.03.25 (Rs. In lac)
	Changes in Defined Benefit Obligation (DBO)		
a)	DBO at the beginning of the period	7.04	10.94
b)	Interest cost on DBO	0.46	0.78
c)	Net current service cost	1.62	1.12
d)	Actual plan participants’ contributions	-	-
e)	Benefits paid	-	-
f)	Past service cost	-	-
g)	Changes in foreign currency exchange rates	-	-
h)	Acquisition / business combination / divestiture	-	-
i)	Losses / (Gains) on curtailments / settlements	-	-
j)	Actuarial (Gain) / Loss on obligation	1.07	3.32
	DBO at the end of the period	10.19	7.04
1.	**Change in Fair Value of Plan Assets**		
	a) Fair value of plan assets at the beginning of the period	-	-
	b) Expected return on plan assets	-	-
	c) Employer contributions	-	-
	d) Actual plan participants’ contributions	-	-
	e) Actual taxes paid	-	-
	f) Actual administrative expenses paid	-	-
	g) Benefits paid	-	-
	h) Changes in foreign currency exchange rates	-	-
	i) Acquisition / business combination / divestiture	-	-
	j) Assets extinguished on curtailments / settlements	-	-
	Fair value of plan assets at the end of the period	**-**	**-**
2.	**Net defined benefit cost (income) included in the statement of profit and loss at period end.**		
	a) Service cost	-	-
	b) Net Interest cost	1.62	1.12
	c) Past service cost	0.46	0.78
	d) Re-measurements	-	-
	e) Administrative expenses	-	-
	f) (Gain) Loss due to settlements/ curtailments/ terminations/ divestitures	-	-
	Total Defined Benefit Cost (Income) included in the statement of profit and loss	**2.08**	**1.90**

		YEAR ENDED 31.03.26 (Rs . In Lacs)	YEAR ENDED 31.03.25 (Rs. In lac)
3.	**Analysis of amount recognized in Other Comprehensive (Income) Loss at period end**		
a)	Amount recognized in OCI, (Gain)/ Loss at beginning of period	(4.85)	(8.17)
b)	Re-measurements due to :		
	- Effect of change in financial assumptions	(0.26)	(0.19)
	- Effect of change in demographic assumptions	-	-
	- Effect of experience adjustments	1.33	3.13
	- (Gain)/Loss on curtailments/ settlements	-	-
	- Return on plan assets (excluding interest)	-	-
	- Changes in asset ceiling	-	-
c)	Total re-measurements recognized in OCI (Gain) / Loss	1.07	3.32
	Amount recognized in OCI (Gain)/ Loss at end of period	(3.78)	4.45
4.	**Total Defined Benefit Cost (Income) included in profit and loss and other comprehensive income**		
a)	Amount recognized in profit and loss at end of period	2.08	1.92
b)	Amount recognized in OCI at end of period	1.07	3.32
	Total Net Defined Benefit Cost (Income) recognized at end of period	3.15	5.22
5.	**Reconciliation of balance sheet amount**		
a)	Balance sheet (asset)/ liability at beginning of period	7.04	10.94
b)	True-up	-	-
c)	Total charge (credit) recognized in profit & loss	2.08	1.90
d)	Total re-measurements recognized in OC (Income)	1.07	3.32
	Loss Acquisition / business combination / divestiture		
e)	Employer contribution	-	-
f)	Benefits paid	-	9.92
g)	Other events	-	-
	Balance sheet (asset)/ liability at end of period	**10.19**	**7.04**
6.	**Actual return on plan assets**		
a)	Expected return on plan assets	-	-
b)	Re-measurements on plan assets	-	-
c)	Actual return on plan assets	-	-
7.	**Current / Non-current bifurcation**		
a)	Current liability	1.17	0.08
b)	Non- current liability	9.02	6.96
c)	**Net Liability**	**10.19**	**7.04**
8.	**Defined Benefit Obligation by participant status**		
a)	Active	10.19	7.04
b)	Vested Deferred	-	-
c)	Retired	-	-
d)	**Total Defined Benefit Obligation**	**10.19**	**7.04**

			YEAR ENDED 31.03.26 (Rs . In Lacs)	YEAR ENDED 31.03.25 (Rs. In lac)
9.	**Sensitivity Analysis**			
a)	Defined Benefit Obligation - Discount Rate + 100 Basis Points		(0.34)	(0.34)
b)	Defined Benefit Obligation - Discount Rate - 100 Basis Points		0.37	0.36
c)	Defined Benefit Obligation – Salary Escalation Rate + 100 Basis Points		0.37	0.37
d)	Defined Benefit Obligation – Salary Escalation Rate - 100 Basis Points		(0.34)	(0.34)
10.	**Expected Cash flows for next 10 years**			
a)	-	Year 2026	-	0.12
b)	Year 2027	Year 2027	1.20	0.07
c)	Year 2028‘	Year 2028	2.13	1.93
d)	Year 2029	Year 2029	1.95	2.12
e)	Year 2030	Year 2030	0.07	0.06
f)	Year 2031	-	0.10	-
		Year 2031- 2035	-	0.76
g)	Year 2032-2036		10.52	-
	Actuarial Valuation Assumptions			
1.	Morality Table		IALM 2012-14	IALM 2012-14
2.	Discounting rate		7.25%	6.53%
3.	Expected rate of return on assets		-	-
4.	Salary Escalation rate		5.50%	5.50%
5.	Employee Turnover/attrition rate			
	18-30 Years		1.00%	1.00%
	30.45 Years		0.50%	0.50%
	Above 45 years		0.50%	0.50%

24.33 Economic Assumptions

The principal assumptions are the discount rate & salary growth rate. The discount rate is generally based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities & the salary growth rate takes account of inflation, seniority, promotion and other relevant factors on long term basis.

24.34 The figures for the previous periods have been regrouped/rearranged, wherever considered necessary, to conform current period classifications.

Signatures to Notes 1 to 24

As per our report of even date.

For and on behalf of the Board of Directors

For Aditya S Jain and Company
Chartered Accountants
(FRN : 021994N)

Rajesh Punia
DIN00010289
Managing Director

Savita Punia
DIN00010311
Director

Hari Shanker, F.C.A.,
(Partner)
Mem. No.: 537937

Amreen Iqbal
Company Secretary
ACS 44573

Place : New Delhi
Date : May 30, 2026
UDIN: 26537937EXPVJI9117

ORIENTAL TRIMEX LIMITED
26/25, Bazar Marg, Old Rajinder Nagar,
New Delhi - 110060