ORTIN GLOBAL LIMITED

(Formerly Known as ORTIN LABORATORIES LIMITED)
CIN: L68200TG1986PLC006885

To, Date: 08.09.2026

1. BSE Limited P.J. Towers, Dalal Street Mumbai – 400001 Scrip Code 539287	2. National Stock Exchange of India Limited, Exchange Plaza, Bandra- Kurla Complex, Mumbai 400051 Symbol: ORTINGLOBE

Dear Sir/Madam,

Sub: Submission of Notice of 39th Annual General Meeting and 39th Annual Report

Ref: Ortin Global Limited

With reference to the subject cited, pursuant to Regulation 30 and 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are herewith enclosing the notice of 39th Annual General Meeting and the Annual Report of the Company for the Financial Year 2025-26.

The 39th Annual General Meeting ("AGM") of the Company is scheduled to be held on Wednesday, the 30th day of September, 2026 at 5:00 p.m. through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM").

The cut-off date for the same is Wednesday, 23rd September, 2026.

This is for the information and records of the Exchanges, please.

Thanking you.

Yours sincerely,
For Ortin Global Limited

MURALI KRISHNA MURTHY SANKA

Digitally signed by MURALI KRISHNA MURTHY SANKA
Date: 2026.09.08 17:22:13 +05'30'

S. Murali Krishna Murthy
Director
DIN: 00540632

Encl: as above

ORTIN GLOBAL LIMITED

(formerly Known as Ortin Laboratories Limited)

39th
ANNUAL REPORT
2025-2026

CORPORATE INFORMATION

BOARD OF DIRECTORS

1. Mr. Murali Krishna Murthy Sanka #	-	Non-Executive Director (DIN: 00540632)
2. Mr. Sarang Balbhimrao Patodekar	-	Chairperson and Independent Director (DIN:08501875)
3. Mrs. Prakruti Prashant Sawant*	-	Whole-time Director (DIN: 11162997)
4. Mr. Prashant Prakash Sawant ##	-	Managing Director (DIN: 11128335)
5. Mr. Pramod Dnyandeo Waghe	-	Non-Executive Director (DIN:10506276)
6. Mr. Ajay Vishwakarma	-	Independent Director (DIN: 11163644)
7. Ms. Mounika Pammi	-	Independent Director (DIN: 11111376)
8. Mr. Parveen Satija**	-	Whole-time Director (Additional) (DIN: 00197648)

Change in designation from Managing Director to Non-Executive Director w.e.f. 07.09.2026
Change in designation from Whole-time Director to Managing Director w.e.f. 07.09.2026
*Resigned w.e.f. 07.09.2026
** Appointed w.e.f. 07.09.2026

CHIEF FINANCIAL OFFICER

Mr. Rahul Madanlal Wani

COMPANY SECRETARY AND COMPLIANCE OFFICER

Mrs. Madhu Mala Solanki

REGISTERED OFFICE

D. No. 1-8-305, Ground Floor, Chikkadpally,
Musheerabad (Delivery),
Hyderabad-500020, Telangana, India.

CORPORATE IDENTITY NUMBER

L68200TG1986PLC006885

STATUTORY AUDITOR

M/s. Mathesh & Ramana
Chartered Accountants,
Hyderabad

SECRETARIAL AUDITOR

M/s Aakanksha Dubey & Co.
Practicing Company Secretary
Hyderabad

AUDIT COMMITTEE:

1. Mr. Sarang Balbhimrao Patodekar	-	Chairperson
2. Mr. Ajay Vishwakarma	-	Member
3. Mrs. Mounika Pammi	-	Member

NOMINATION & REMUNERATION COMMITTEE:

1. Mrs. Mounika Pammi	-	Chairperson
2. Mr. Ajay Vishwakarma	-	Member
3. Mr. Sarang Balbhimrao Patodekar	-	Member

STAKEHOLDER RELATIONSHIP COMMITTEE:

1. Mr. Sarang Balbhimrao Patodekar	-	Chairman
2. Mr. Ajay Vishwakarma	-	Member
3. Mrs. Mounika Pammi	-	Member

INDEPENDENT DIRECTORS:

1. Mr. Sarang Balbhimrao Patodekar
2. Mr. Ajay Vishwakarma
3. Mrs. Mounika Pammi

REGISTRAR & SHARE TRANSFER AGENTS

KFin Technologies Limited Selenium Tower B,
Plot No. 31&32, Financial District, Nanakramguda,
Serilingampally, Hyderabad 500032
Tel: 040-67161500

BANKERS	:	Karnataka Bank Limited Nampally Station Road, Hyderabad
LISTED AT	:	BSE Limited National Stock Exchange of India Limited
ISIN	:	INE749B01020
WEBSITE:	:	www.ortinlabsindia.com
INVESTOR E-MAIL ID	:	info@ortinlabsindia.com

NOTICE

Notice is hereby given that the 39th Annual General Meeting of the Members of Ortin Global Limited will be held on Wednesday, 30th day of September, 2026 at 5:00 p.m. through Video Conferencing/ Other Audio-Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements including Balance Sheet as at March 31st, 2026, the Statement of Profit & Loss and Cash Flow Statement for the year ended on that date together with the Notes attached thereto, along with the Reports of Auditors and Directors thereon.

2. To appoint a director in place of Mr. Murali Krishna Murthy Sanka (DIN: 00540632) who retires by rotation and being eligible, offers himself for re-appointment as a director liable to retire by rotation.

SPECIAL BUSINESS:

3. **CHANGE IN DESIGNATION OF MR. MURALI KRISHNA MURTHY SANKA (DIN: 00540632) FROM MANAGING DIRECTOR TO NON-EXECUTIVE 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 pursuant to the provisions of Sections 149, 152,197 and 198 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other rules, regulations, guidelines, statutory notifications made by any statutory authorities (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof, for the time being in force), and pursuant to the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded for change in designation of Mr. Murali Krishna Murthy Sanka (DIN: 00540632) from Managing Director to Non-Executive Director of the Company, and is liable to retire by rotation, with effect from 07.09.2026, at a remuneration of Rs. 50,000/- per month (Rupees Fifty Thousand only), for a period of 3 years w.e.f. 07.09.2026 together with such perquisites, allowances and other benefits as may be applicable, on such terms and conditions as set out in the explanatory statement annexed to the Notice and in accordance with the applicable provisions of the Act and Schedule V thereto."

"RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, the remuneration payable to Mr. Murali Krishna Murthy Sanka (DIN: 00540632), Non-Executive Director shall be subject to and within the limits and conditions prescribed under the applicable provisions."

"RESOLVED FURTHER THAT the Board of the Company be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents, instruments and writings as may be necessary, proper, expedient or desirable for the purpose of giving effect to this resolution."

4. CHANGE IN DESIGNATION OF MR. PRASHANT PRAKASH SAWANT (DIN: 11128335) FROM WHOLE-TIME DIRECTOR TO MANAGING 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 pursuant to the provisions of Sections 196, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other rules, regulations, guidelines, statutory notifications made by any statutory authorities (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof, for the time being in force) , and pursuant to the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded for change in designation of Mr. Prashant Prakash Sawant (DIN: 11128335) from Whole-time Director to Managing Director of the Company, with effect from 07.09.2026 for a period of three (3) years up to 06.09.2029, at Nil remuneration and in accordance with the applicable provisions of the Act."

"RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents, instruments and writings as may be necessary, proper, expedient or desirable for the purpose of giving effect to this resolution."

5. APPOINTMENT OF MR. PARVEEN SATIJA (DIN: 00197648) AS A DIRECTOR AND WHOLE-TIME 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 pursuant to the provisions of Sections 152, 161(1) and any other applicable provisions of the Companies Act, 2013, provisions of SEBI (LODR) Regulations, 2015 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Parveen Satija (DIN: 00197648), who was appointed by the Board of Directors as an Additional Director (category-Executive) of the Company on recommendation of Nomination and Remuneration Committee with effect from 07.09.2026 who holds office up to the date of ensuing General Meeting or three months from the date of his appointment, whichever is earlier and is liable to retire by rotation."

"RESOLVED FURTHER THAT pursuant to the recommendation of the Nomination and Remuneration Committee and subject to the provisions of Sections 196, 197,198 read with Schedule V and other applicable provisions if any, of the Companies Act, 2013 including any statutory modification(s) or reenactment thereof for the time being in force and Articles of Association of the Company and Board of Directors, approval of the members be and is hereby accorded to the appointment of Mr. Parveen Satija (DIN: 00197648), as Whole-time Director of the Company for a period of two years with effect from 07.09.2026 to 06.09.2028 at a remuneration of Rs. 50,000/- per month (Rupees Fifty Thousand only) and the Board of Directors be and is hereby authorized to vary or increase the remuneration, within such prescribed limits in terms of Schedule V of the Companies Act, 2013, as amended from time to time."

“RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year during his tenure, the remuneration payable to Mr. Parveen Satija (DIN: 00197648), shall be governed by the limits and conditions specified under the Companies Act, 2013 read with Schedule V thereto, or such other limits as may be prescribed from time to time.”

“RESOLVED FURTHER THAT the Board be and are hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may be considered expedient and necessary in this regard.”

For and on behalf of the Board
Ortin Global Limited

Murali Krishna Murthy Sanka
Director
DIN: 00540632

Place: Hyderabad
Date: 07.09.2026

Annexure

(for item no. 2)

As required under Regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	Mr. Murali Krishna Murthy Sanka
Designation	Non-Executive Director
DIN	00540632
Date of Birth	08/07/1959
Age	67 years
Date of First Appointment on the Board	26/02/1996
Brief resume and Experience	Mr. Murali Krishna Murthy Sanka started a Pharma. Distribution Business in the year 1978 along with his other partners with a very meager investment. He has developed the business of the firm to multi folds within a span of 10 yrs. He has graduated in Science from Nagarjuna University. He has an experience of 37 years in Pharma Business
Qualifications	Bachelors of Science
Expertise in Specific functional area	He has extensive experience and expertise in Accounts, Finance, Operation and HR
Names of the listed entities in which the person is holding directorships or Board/ Committee memberships along with listed entities from which the person has resigned in past 3 years	Nil
Inter- se Relationships between Directors	Nil
Number of shares held in the Company	Nil

Terms and conditions of appointment or re-appointment	Proposed to be re-appointed as Non-Executive Director of the company
Details of remuneration sought to be paid and the remuneration last drawn by such person	Remuneration Drawn for FY 2025-26 Rs.6,60,000 per annum Remuneration sought to be paid - Rs. 50,000 per month
The number of Meetings of the Board attended during the year	8/8

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013 and SEBI (LODR)Regulations, 2015)

ITEM NO. 3: CHANGE IN DESIGNATION OF MR. MURALI KRISHNA MURTHY SANKA (DIN: 00540632) FROM MANAGING DIRECTOR TO NON-EXECUTIVE DIRECTOR OF THE COMPANY

Mr. Murali Krishna Murthy Sanka (DIN: 00540632) is presently serving as the Managing Director of the Company.

The Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 07.09.2026, approved the change in designation of Mr. Murali Krishna Murthy Sanka from Managing Director to Non-Executive Director of the Company, with effect from 07.09.2026 subject to the approval of the Members and on such terms and conditions as may be approved by the Members.

Considering the competitive business environment, stringent accounting standards, evolving corporate governance requirements and the valuable contribution of Mr. Murali Krishna Murthy Sanka to the growth and strategic development of the Company, the Board is of the view that it would be appropriate to remunerate him for the time, guidance, expertise and strategic inputs provided by him to the Company in his capacity as a Non-Executive Director.

Based on the recommendations of the Nomination and Remuneration Committee, and having considered the contributions made by Mr. Murali Krishna Murthy Sanka, the Board in its meeting held on 07.09.2026 has fixed the remuneration of Mr. Murali Krishna Murthy Sanka, Non-Executive Director at Rs. 50,000 p.m. in his capacity as Non-Executive Director, with effect from 07.09.2026, for a period of three years, i.e., up to 06.09.2029, subject to the approval of the Members and such other applicable approvals, if any.

Mr. Murali Krishna Murthy Sanka is not disqualified from being appointed or continuing as a Director under Section 164 of the Companies Act, 2013. He has also given his consent to act as Non-Executive Director of the Company and the requisite declarations have been received by the Company.

The Board is of the opinion that the knowledge, experience and expertise of Mr. Murali Krishna Murthy Sanka are beneficial to the Company and that his experience will contribute to the growth and development of the Company.

The Board of Directors recommends the passing of the above resolution as a Special Resolution as set out in the item no. 3 of the notice.

Except Mr. Murali Krishna Murthy Sanka, none of the Directors or Key Managerial Personnel or any relative of any of the Directors/ Key Managerial Personnel of the Company are, in any way, concerned or interested, financially or otherwise, in the resolution.

Information in accordance with Schedule V of Companies Act, 2013
GENERAL INFORMATION

1.	**Nature of Industry:** Pharmaceutical Industry
2.	**Date or expected date of commencement of commercial:** The Company started its commercial operations on 27.10.1986.
3.	**In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects:** Not Applicable
4	Financial performance based on given indications:
5	**Foreign investments or collaborations, if any:** Not Applicable

Particulars	2025-26 (Rs. In Lakhs)	2024-25 (Rs. In Lakhs)	2023-24 (Rs. In Lakhs)
Turnover	10.05	34.22	211.15
Net profit after Tax	(74.04)	(84.64)	(804.10)

II. INFORMATION ABOUT THE APPOINTEE:

1.	**Background Details:** Mr. Murali Krishna Murthy Sanka started a Pharma. Distribution Business in the year 1978 along with his other partners with a very meager investment. He has developed the business of the firm to multi folds within a span of 10 yrs. He was graduated in Science from Nagarjuna University. He has an experience of 35 yrs in Pharma Business.
2.	**Past Remuneration:** The remuneration drawn by Murali Krishna Murthy Sanka is Rs. 6,60,000 per annum
3.	**Recognition or Awards:** Nil
4.	**Job Profile and his suitability:** Keeping the past record of Mr. Murali Krishna Murthy Sanka in mind and his contribution towards the Company, it is proposed to change his designation from Managing Director to Non-Executive Director
5.	**Remuneration proposed:** As set out in the resolution for the item No.3 the remuneration to Mr. Murali Krishna Murthy Sanka, Non-Executive Director has the approval of the Nomination and Remuneration Committee and Board of Directors, is within the limits specified under Schedule V of Companies Act

6.	**Comparative remuneration profile with respect to industry, size of the company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin):** Taking into consideration of the size of the Company, the profile of Mr. Murali Krishna Murthy Sanka and the responsibilities shouldered on him, the aforesaid remuneration package is commensurate with the remuneration package paid to managerial positions in other companies.
7.	**Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:** Besides the remuneration proposed, there is no other relationship with the company.

III. OTHER INFORMATION

1.	**Reasons for inadequate profits:** The Company is in the mode of expansion of the business which generally requires spending lot of money upfront leading to minimal profits in the initial years. All this expenditure will result in to revenues over a period of next two to three years.
2.	**Steps taken or proposed to be taken for improvement:** Necessary efforts are being made to increase the clientele who in turn contribute for the growth of the business as well as the profitability.
3.	**Expected increase in productivity and profit in measurable terms:** The company is committed to build the business operations within budget and considering that the business operates on a going concern basis, it is believed that financial position of the company will improve considerably in the coming year

ITEM NO. 4: CHANGE IN DESIGNATION OF MR. PRASHANT PRAKASH SAWANT (DIN: 11128335) FROM WHOLE-TIME DIRECTOR TO MANAGING DIRECTOR OF THE COMPANY:

Mr. Prashant Prakash Sawant (DIN: 11128335) is presently serving as the Whole-time Director of the Company. Considering his experience, knowledge, expertise and contribution towards the affairs and management of the Company, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 07.09.2026, approved the change in designation of Mr. Prashant Prakash Sawant from Whole-time Director to Managing Director of the Company, with effect from 07.09.2026, for a period of three (3) years, from 07.09.2026 to 06.09.2029 subject to the approval of the Members of the Company.

The proposed change in designation is intended to entrust Mr. Prashant Prakash Sawant with enhanced responsibility for providing leadership and strategic direction to the Company and overseeing its overall management and affairs.

The terms and conditions of his appointment, shall be in accordance with the provisions of Sections 196, 203 and other applicable provisions of the Companies Act, 2013, read other applicable provisions of the act.

Mr. Prashant Prakash Sawant is not disqualified from being appointed or continuing as a Director under Section 164 of the Companies Act, 2013. He has also given his consent to act as Managing

Director of the Company and the requisite declarations have been received by the Company.

The Board is of the opinion that the knowledge, experience and expertise of Mr. Prashant Prakash Sawant are beneficial to the Company and that his experience will contribute to the growth and development of the Company.

The Board of Directors recommends the passing of the above resolution as a Special Resolution as set out in the item no. 4 of the notice.

Except Mr. Prashant Prakash Sawant, none of the Directors or Key Managerial Personnel or any relative of any of the Directors/ Key Managerial Personnel of the Company are, in any way, concerned or interested, financially or otherwise, in the resolution.

Information in accordance with Schedule V of Companies Act, 2013

GENERAL INFORMATION

1.	**Nature of Industry:** Pharmaceutical Industry
2.	**Date or expected date of commencement of commercial:** The Company started its commercial operations on 27.10.1986.
3.	**In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects:** Not Applicable
4	Financial performance based on given indications:

Particulars	**2025-26 (Rs. In Lakhs)**	**2024-25 (Rs. In Lakhs)**	**2023-24 (Rs. In Lakhs)**
Turnover	10.05	34.22	211.15
Net profit after Tax	(74.04)	(84.64)	(804.10)

5	**Foreign investments or collaborations, if any:** Not Applicable

II. INFORMATION ABOUT THE APPOINTEE:

1.	**Background Details:** Mr. Prashant Prakash Sawant is an Ex-vice President of JP Morgan Chase. He is a one of the leading names in Technical Analysis and has been associated with many Pharma as well as Chemical companies, trading in commodities is also his forte. He has a strong understanding of the domestic as well as international commodities market.
2.	**Past Remuneration:** Nil

3.	**Recognition or Awards:** Nil
4.	**Job Profile and his suitability:** He is a one of the leading names in Technical Analysis and has been associated with many Pharma as well as Chemical companies, trading in commodities is also his forte. He has a strong understanding of the domestic as well as international commodities market.
5.	**Remuneration proposed:** As set out in the resolution for the item No.4 the remuneration to Mr. Prashant Prakash Sawant, Managing Director has the approval of the Nomination and Remuneration Committee and Board of Directors, is within the limits specified under Schedule V of Companies Act
6.	**Comparative remuneration profile with respect to industry, size of the company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin):** Taking into consideration of the size of the Company, the profile of Mr. Prashant Prakash Sawant and the responsibilities shouldered on him, the aforesaid remuneration package is commensurate with the remuneration package paid to managerial positions in other companies.
7.	**Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:** He is not holding any Equity Shares of the Company.

III. OTHER INFORMATION

1.	**Reasons for inadequate profits:** The Company is in the mode of expansion of the business which generally requires spending lot of money upfront leading to minimal profits in the initial years. All this expenditure will result in to revenues over a period of next two to three years.
2.	**Steps taken or proposed to be taken for improvement:** Necessary efforts are being made to increase the clientele who in turn contribute for the growth of the business as well as the profitability.
3.	**Expected increase in productivity and profit in measurable terms:** The company is committed to build the business operations within budget and considering that the business operates on a going concern basis, it is believed that financial position of the company will improve considerably in the coming year

ITEM NO.5: APPOINTMENT OF MR. PARVEEN SATIJA (DIN: 00197648) AS A DIRECTOR AND WHOLE-TIME DIRECTOR OF THE COMPANY WHOLE-TIME DIRECTOR OF THE COMPANY

Pursuant to Regulation 17(1C) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the appointment of Additional director (Executive Director) shall be regularized at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

Accordingly, Mr. Parveen Satija (DIN: 00197648) who was appointed as an Additional Director of the Company on 07.09.2026 in terms of Section 161 (1) of the Companies Act, 2013 and provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 in the category of 'Executive Director' is required to be regularized at the earliest but not later than three months by way of a Special Resolution.

Pursuant to recommendation of Nomination and Remuneration committee, the Board of Directors in its meeting held on 07.09.2026, approved the appointment of Mr. Parveen Satija as Director and Whole-time Director of the Company for a period of 2 years commencing from 07.09.2026 to 06.09.2028 at a remuneration of Rs. 50,000/- per month (Rupees Fifty Thousand only) which is subject to approval of the shareholders with liberty to the Board of directors to fix, alter or vary from time to time the terms and conditions of the said appointment including the remuneration in such manner as it may deem fit within the limits in that behalf contained in Schedule V of the said Act including any Statutory modification(s) in force or that may hereinafter be made thereto and as may be agreed by the Board of Directors and Mr. Parveen Satija in this regard.

He has given his consent to act as a Director and is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

Mr. Parveen Satija is an Indian business professional associated with corporate leadership roles in India. He has served as a Director in private limited companies and is experienced in board-level oversight, statutory compliance, and strategic supervision of business operations. His professional engagements reflect long-term involvement in privately held enterprises with a focus on governance and operational stability. His areas of expertise also include Corporate Governance and Board Oversight, Statutory and Regulatory Compliance, Strategic Business Supervision, Trading and Commercial Operations, Financial and Operational Monitoring, and Stakeholder Coordination. His experience and leadership are expected to contribute meaningfully to the Company's strategic direction and continued growth.

The NRC taking into consideration the skills, expertise and competencies required for the Board in the context of the business recommended to the Board in view of his rich experience in the above-mentioned areas and special skill set and capabilities.

The Board is of the opinion that Mr. Parveen Satija continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as Whole-time Director of the Company and his association would be of immense benefit to the Company.

Mr. Parveen Satija has also confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to circulars dated June 20, 2018 issued by BSE Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

The Board of Directors recommends the passing of the above resolution as a Special Resolution as set out in the item no. 5 of the notice for appointment of Mr. Parveen Satija as a Whole-time Director.

Save and otherwise provided other than Mr. Parveen Satija, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned directly or indirectly, financially or otherwise, in the resolution.

Information in accordance with Schedule V of Companies Act, 2013

GENERAL INFORMATION

1.	**Nature of Industry:** Pharmaceutical Industry
2.	**Date or expected date of commencement of commercial:** The Company started its commercial operations on 27.10.1986.
3.	**In case of new companies, expected date of commencement of business activities as per project approved by financial institutions appearing in the prospects:** Not Applicable
4	Financial performance based on given indications:
5	**Foreign investments or collaborations, if any:** Not Applicable

Particulars	2025-26 (Rs. In Lakhs)	2024-25 (Rs. In Lakhs)	2023-24 (Rs. In Lakhs)
Turnover	10.05	34.22	211.15
Net profit after Tax	(74.04)	(84.64)	(804.10)

II. INFORMATION ABOUT THE APPOINTEE:

1.	**Background Details:** Mr. Parveen Satija is an Indian business professional with experience in corporate leadership and management. He has served as a Director in private limited companies and has experience in corporate governance, board-level oversight, statutory and regulatory compliance and strategic supervision of business operations. He has been associated with privately held enterprises and possesses exposure to trading and commercial activities, business operations and stakeholder coordination.
2.	**Past Remuneration:** Nil
3.	**Recognition or Awards:** Nil

4.	**Job Profile and his suitability:** Mr. Parveen Satija's proposed role involves providing strategic guidance and oversight in relation to the Company's business operations, commercial activities and overall business development. He would be responsible for contributing to strategic decision-making, monitoring business and operational performance, reviewing sales and marketing strategies, supporting revenue and profitability objectives and maintaining effective relationships with key stakeholders.
5.	**Remuneration proposed:** As set out in the resolution for the item No.5 the remuneration to Mr. Parveen Satija, Whole-time Director has the approval of the Nomination and Remuneration Committee and Board of Directors, is within the limits specified under Schedule V of Companies Act
6.	**Comparative remuneration profile with respect to industry, size of the company profile of the position and person (in case of expatriates the relevant details would be w.r.t. the country of his origin):** Taking into consideration of the size of the Company, the profile of Mr. Parveen Satija and the responsibilities shouldered on him, the aforesaid remuneration package is commensurate with the remuneration package paid to managerial positions in other companies.
7.	**Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:** He is holding 1,00,526 Equity shares of the Company

III. OTHER INFORMATION

1.	**Reasons for inadequate profits:** The Company is in the mode of expansion of the business which generally requires spending lot of money upfront leading to minimal profits in the initial years. All this expenditure will result in to revenues over a period of next two to three years.
2.	**Steps taken or proposed to be taken for improvement:** Necessary efforts are being made to increase the clientele who in turn contribute for the growth of the business as well as the profitability.
3.	**Expected increase in productivity and profit in measurable terms:** The company is committed to build the business operations within budget and considering that the business operates on a going concern basis, it is believed that financial position of the company will improve considerably in the coming year

As required under Regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	Mr. Parveen Satija (DIN: 00197648)
Date of Birth and Age	21.08.1970 56 years
Brief Resume including Qualification and Experience	Parveen Satija is an Indian business professional associated with corporate leadership roles in India. He has served as a Director in private limited companies and is experienced in board-level oversight, statutory compliance, and strategic supervision of business operations. His professional engagements reflect long-term involvement in privately held enterprises with a focus on governance and operational stability.
Details of Remuneration paid and last drawn remuneration	Nil
Remuneration sought to be paid	Rs. 50,000/- per month
Date of First Appointment in the Board	07.09.2026
Nature of expertise in specific functional areas	Corporate Governance & Board Oversight, Statutory & Regulatory Compliance, Strategic Business Supervision Trading & Commercial Operations, Financial and Operational Monitoring, Stakeholder Coordination
Shareholding in the Company	1,00,526 Equity shares (1.24 %)
Relationship with other Directors, Key Managerial Personnel	NA
Directorship in other Companies	Samsung Electro Product Private Limited
Membership / Chairmanship in committee of the other companies	Nil
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil
Terms and conditions of Appointment	Appointed as Whole-time Director of the company commencing from 07.09.2026 up to 06.09.2028

NOTES:

1. Ministry of Corporate Affairs vide General Circular No.03/2025 dated September 22, 2025, has permitted the holding of the Annual General Meeting ("AGM") through Video Conference/Other Audio Visual Means, without the physical presence of the Members at a common venue. Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars issued by MCA and SEBI, the AGM of the Company is being conducted through Video Conferencing (VC)/ Other Audio-Visual Means (OAVM).

2. The deemed venue for the 39th AGM shall be the Registered Office of the Company.

3. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

4. Institutional/Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email address to info@ortinlabsindia.com with a copy marked to evoting@kfintech.com.

5. M/s. KFin Technologies Limited (K Fintech) will be providing facility for voting through remote e-voting, for participation in the 39th AGM through VC/OAVM and e-voting during the AGM.

6. Members may join the 39th AGM through VC/OAVM by following the procedure which shall be kept open for the Members from 4:45 p.m. i.e., 15 minutes before the time scheduled to start the AGM and the Company may close the window for joining the VC/OAVM 15 minutes after the scheduled time to start the 39th AGM. The detailed instructions for participating in the 39th AGM through VC/OAVM are given as a separate attachment to this Notice.

7. Members may note that the VC/OAVM provided by KFintech, allows participation of at least 2000 Members on a first-come-first-served basis. The large shareholders (i.e., shareholders holding 2% or more shareholding), promoters, institutional investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee, Auditors, etc. can attend the AGM without any restriction on account of first-come-first-served principle.

8. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act

9. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from, April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to

dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents, KFintech for assistance in this regard.

10. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with Company's Registrars and Transfer Agents, KFintech, in case the shares are held by them in physical form.

11. Members are requested to update and/or intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to Company's Registrars and Transfer Agents, KFintech, in case the shares are held by them in physical form.

12. SEBI has directed listed Companies to use electronic payment modes such as NEFT, RTGS, ECS etc., for payments to the investors. Members are requested to update their bank details such as MICR, IFSC code etc., with the Registrar and Transfer Agents, KFintech by submitting a cancelled cheque, while Members holding shares in electronic form are requested to update such bank details with their respective Depository Participants.

13. Members who have multiple folios in identical names or joint names in the same order are requested to intimate the Registrar and Transfer Agents, KFintech about these folios to enable consolidation of all such shareholdings in to one folio.

14. The Securities and Exchange Board of India (SEBI) vide circular ref no. MRD/DOP/CIR-05/2007 dated April 27, 2007, made PAN the sole identification number for all participants transacting in the securities market, irrespective of the amount of transaction. In continuation of the aforesaid circular, it is hereby clarified that for securities market transactions and off market/private transactions involving transfer of shares of listed companies in physical form, it shall be mandatory for the transferee(s) to furnish copy of PAN card to the Company/Registrar and Share Transfer Agent for registration of such transfer of shares.

15. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

16. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice upto the date of AGM. Members seeking to inspect such documents can send an email to info@ortinlabsindia.com.

17. Pursuant to Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as substituted by the Companies (Management and Administration) Rules, 2015 and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide the facility to Members to exercise their right to vote on the resolution proposed to be passed at AGM by electronic means. The detailed

instructions for e-voting are given as a separate attachment to this Notice. The Members, whose names appear in the Register of Members/List of Beneficial Owners as on close of business hours of 23.09.2026, i.e. the date prior to the commencement of book closure, being the cut-off date, are entitled to vote on Resolutions set forth in this Notice. Members may cast their votes on electronic voting system from any place (remote e-voting).

The remote e-voting period will commence at 9.00 A.M. on 27.09.2026 and will end at 5.00 P.M. on 29.09.2026. Members who have cast their vote by remote e-voting prior to the 39th AGM may also participate in the AGM through VC/OAVM but shall not be entitled to cast their vote again. The Members joining the AGM through VC/OAVM, who have not cast their vote by remote e-voting shall be eligible to vote through e-voting system at the e-AGM.

18. The Company has appointed M/s. Vivek Surana & Associates, Practicing Company Secretaries, to act as the Scrutinizer, to scrutinize the entire e-voting process in a fair and transparent manner. The Scrutinizer shall not later than 48 hours of conclusion of the AGM, submit his report of the votes cast in favour or against, if any, to the Chairman of the Company or a person authorised by him in writing, and the result of the same will be disclosed forthwith. The Company has appointed M/s. Kfin Technologies Limited as the Agency for the purpose of facilitating the electronic voting.

19. In compliance with the above referred MCA Circulars and SEBI Circulars Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website www.ortinlabsindia.com,websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com. and www.nseindia.com. respectively and on the website of Company's Registrar and Transfer Agent, KFintech at https://evoting.kfintech.com/

20. For receiving all communication (including Annual Report) from the Company electronically:

a. Members holding shares in physical mode and who have not registered/updated their email address with the Company are requested to register/update the same by writing to the Company with details of folio number and attaching a self-attested copy of PAN card at info@ortinlabsindia.com or to KFintech at einward.ris@kfintech.com.

b. Members holding shares in dematerialized mode are requested to register/update their email addresses with the relevant Depository Participant.

21. Since the AGM will be held through VC/OAVM, the Route Map is not annexed in this Notice.

22. THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E- VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

a. In compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI Listing Regulations and in terms of SEBI vide circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 in relation to e-Voting Facility provided by Listed Entities, the Members are provided with the facility to cast their vote electronically, through the e- Voting services provided by KFintech, on all the resolutions set forth in this Notice. The instructions for e-Voting are given herein below.

b. However, in pursuant to SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on “e-Voting facility provided by Listed Companies”, e-Voting process has been enabled to all the individual demat account holders, by way of single login credential, through their demat accounts/websites of Depositories/DPs in order to increase the efficiency of the voting process.

c. Individual demat account holders would be able to cast their vote without having to register again with the e-Voting service provider (ESP) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process. Shareholders are advised to update their mobile number and e-mail ID with their DPs to access e-Voting facility.

d. Any person holding shares in physical form and no individual shareholders, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@Kfintech.com. However, if he/she is already registered with KFintech for remote e-Voting then he/she can use his/her existing User ID and password for casting the vote.

e. In case of Individual Shareholders holding securities in demat mode and who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date may follow steps mentioned below under “Login method for remote e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.”

f. The details of the process and manner for remote e-Voting and e-AGM are explained herein below:

Step 1: Access to Depositories e-Voting system in case of individual shareholders holding shares in demat mode.

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

Step 3: Access to join virtual meetings (e-AGM) of the Company on KFintech system to participate in e-AGM and vote at the AGM.

DETAILS ON STEP 1 ARE MENTIONED BELOW:

Login method for remote e-Voting for Individual shareholders holding securities in Demat mode

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

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

Individual Shareholders (holding securities in Demat mode) log in 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 without any further authentication

Important note:

Members who are unable to retrieve User ID/Password are advised to use Forgot user ID and Forgot Password option available at respective websites.

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

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

DETAILS ON STEP 2 ARE MENTIONED BELOW:

Login method for e-Voting for shareholders other than Individual's shareholders holding securities in demat mode and shareholders holding securities in physical mode.

(A) Members whose email IDs are registered with the Company/Depository Participants (s), will receive an email from KFintech which will include details of E-Voting Event Number (EVEN), USER ID and password. They will have to follow the following process:

i. Launch internet browser by typing the URL: https:// emeetings.kfintech.com/

Enter the login credentials (i.e. User ID and password). In case of physical folio, User ID will be EVEN (E-Voting Event Number) xxxx, followed by folio number. In case of Demat account, User ID will be your DP ID and Client ID. However, if you are already registered with KFintech for e-voting, you can use your existing User ID and password for casting the vote.

ii. After entering these details appropriately, click on "LOGIN".

iii. You will now reach password change Menu wherein you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A-Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,$, etc.,). The system will prompt you to change your password and update your contact details like mobile number, email ID etc. on first login. You may also enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.

iv. You need to login again with the new credentials.

v. On successful login, the system will prompt you to select the "EVEN" i.e., 'Ortin Global Limited- AGM" and click on "Submit".

vi. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off Date under "FOR/AGAINST" or alternatively, you may partially enter any number in "FOR" and partially "AGAINST" but the total number in "FOR/AGAINST" taken together shall not exceed your total shareholding as mentioned herein above. You may also choose the option ABSTAIN. If the Member does not indicate either "FOR" or "AGAINST" it will be treated as "ABSTAIN" and the shares held will not be counted under either head.

vii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/demat accounts.

viii. Voting has to be done for each item of the notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as abstained.

ix. You may then cast your vote by selecting an appropriate option and click on "Submit".

x. A confirmation box will be displayed. Click "OK" to confirm else "CANCEL" to modify. Once you have voted on the resolution (s), you will not be allowed to modify your vote. During the voting period, Members can login any number of times till they have voted on the Resolution(s).

xi. Corporate/Institutional Members (i.e. other than Individuals, HUF, NRI etc.) are also required to send scanned certified true copy (PDF Format) of the Board Resolution/Authority Letter etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to cast its vote through remote e-voting together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer at email info@ortinlabsindia.com with a copy marked to evoting@kfintech.com. The scanned image of the above-mentioned documents should be in the naming format "Corporate Name Even No."

(B) Members whose email IDs are not registered with the Company/Depository Participants(s), and consequently the Annual Report, Notice of AGM and e-voting instructions cannot be serviced, will have to follow the following process:

i. Members who have not registered their email address and in consequence the Annual Report, Notice of AGM and e-voting instructions cannot be serviced, may temporarily get their email address and mobile number provided with KFintech, by accessing the link: https://ris.kfintech.com/clientservices/mobilereg/mobileemailreg.aspx

Members are requested to follow the process as guided to capture the email address and mobile number for sending the soft copy of the notice and e-voting instructions along with the User ID and Password. In case of any queries, member may write to einward.ris@kfintech.com.

ii. Alternatively, member may send an e-mail request at the email id einward.ris@kfintech.com along with scanned copy of the signed copy of the request letter providing the email address, mobile number, self-attested PAN copy and Client Master copy in case of electronic folio and copy of share certificate in case of physical folio for sending the Annual report, Notice of AGM and the e-voting instructions.

iii. After receiving the e-voting instructions, please follow all steps above to cast your vote by electronic means.

DETAILS ON STEP 3 ARE MENTIONED BELOW:

Instructions for all the shareholders, including Individual, other than Individual and Physical, for attending the AGM of the Company through VC/OAVM and e-Voting during the meeting.

i. Member will be provided with a facility to attend the AGM through VC/OAVM platform provided by KFintech. Members may access the same at https://emeetings.kfintech.com/ by using the e-voting login credentials provided in the email received from the Company/KFintech. After logging in, click on the Video Conference tab and select the EVEN of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned above.

ii. Facility for joining AGM though VC/OAVM shall be open at least 15 minutes before the commencement of the Meeting.

iii. Members are encouraged to join the Meeting through Laptops/Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.

iv. Members will be required to grant access to the webcam to enable VC/OAVM. Further, Members 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. As the AGM is being conducted through VC/OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views/send their queries at least 5 days in advance mentioning their name, demat account number/folio number, email id, mobile number at: info@ortinlabsindia.com. Questions/queries received by the Company shall only be considered and responded during the AGM.

vi. The Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC/OAVM platform. The Members may click on the voting icon displayed on the screen to cast their votes.

vii. A Member can opt for only single mode of voting i.e., through Remote e-voting or voting at the AGM. If a Member casts votes by both modes, then voting done through Remote e-voting shall prevail and vote at the AGM shall be treated as invalid.

viii. Facility of joining the AGM through VC/OAVM shall be available for at least 2000 members on first come first served basis.

ix. Institutional Members are encouraged to attend and vote at the AGM through VC/OAVM.

OTHER INSTRUCTIONS

I. Speaker Registration: The Members who wish to speak during the meeting may register themselves as speakers for the AGM to express their views. They can visit https://emeetings.kfintech.com and login through the user id and password provided in the mail received from KFintech. On successful login, select 'Speaker Registration' which will be opened from 9.00 A.M. on 20.09.2026 to 5.00 P.M. on 24.09.2026. Members shall be provided a 'queue number' before the meeting. The Company reserves the right to restrict the speakers at the AGM to only those Members who have registered themselves, depending on the availability of time for the AGM.

II. Post your Question: The Members who wish to post their questions prior to the meeting can do the same by visitinghttps://emeetings.kfintech.com. Please login through the user id and password provided in the mail received from KFintech. On successful login, select 'Post Your Question' option which will opened from 20.09.2026 9.00 A.M. to 24.09.2026 5.00 P.M.

III. In case of any query and/or grievance, in respect of voting by electronic means, Members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of https:// evoting.kfintech.com (KFintech Website) or write at voting @ kfintech.com or einward.ris@ kfintech.com or call KFintech's toll free No. 1-800-309-4001 for any further clarifications.

IV. The Members, whose names appear in the Register of Members/list of Beneficial Owners as on the close of 23.09.2026, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the Member, the Member shall not be allowed to change it subsequently.

V. In case a person has become a Member of the Company after dispatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User ID and Password in the manner as mentioned below:

i. If the mobile number of the member is registered against Folio No./DP ID Client ID, the member may send SMS: MYEPWD <space> E-Voting Event Number + Folio No. or DP ID Client ID to 9212993399

a. Example for NSDL: MYEPWD<SPACE> IN12345612345678

b. Example for CDSL: MYEPWD <SPACE> 1402345612345678

c. Example for Physical: MYEPWD <SPACE> XXXX1234567890

ii. If e-mail address or mobile number of the member is registered against Folio No./DP ID Client ID, then on the home page of https://evoting.kfintech.com/, the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

iii. Members who may require any technical assistance or support before or during the AGM are requested to contact KFintech at toll free number 1-800-309-4001 or write to them at evoting@kfintech.com.

OTHER INSTRUCTIONS:

i. The voting rights of shareholders shall be in proportions to the shares held by them in the paid equity share capital of the Company as on the cut-off date i.e. 23.09.2026.

ii. The Scrutinizer shall after the conclusion of the Voting at the Annual General Meeting first count the votes cast at the meeting and thereafter unblock the votes cast though remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later than three days of conclusion of the meeting a consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairman or person authorized by him.

x. Voting is provided to the members through e-voting and at the Annual General Meeting of the Company. A member can opt for only one mode of voting i.e. either through remote e- voting or e-voting at the Annual General Meeting of the Company.

xi. If a Member cast votes by both modes, then voting done through remote e-voting shall prevail.

xii. The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.ortinlabsindia.com and will be communicated to the Stock Exchanges of the Company i.e. BSE Limited and National Stock Exchange of India Limited.

xiii. Relevant documents referred to in the accompanying Notice, as well as Annual Report is open for inspection at the Registered Office of the Company, during the office hours, on all working days up to the date of Annual General Meeting.

23. SEBI has notified vide Notification No. SEBI/LAD-NRO/GN/2018/24 that securities of the listed companies scan be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

For and on behalf of the Board
Ortin Global Limited

Murali Krishna Murthy Sanka
Director
DIN: 00540632

Place: Hyderabad
Date: 07.09.2026

BOARD'S REPORT

To the Members,

The Directors have pleasure in presenting before you the 39th Annual Report and the Audited Financial Statement of the Company for the Financial Year ended 31st March 2026.

1. FINANCIAL SUMMARY/HIGHLIGHTS AND STATE OF AFFAIRS:

The performance of the Company during the year has been as under:

(Rs. In Lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	10.05	34.22
Other Income (Including Exceptional Items)	31.45	4.13
Total Revenue	41.50	38.35
Total Expenses	113.84	124.02
Profit Before Tax	(72.34)	(85.67)
Less Exceptional items	--	(1.92)
Less: Tax expense	(1.70)	(0.89)
Profit / (Loss) After Tax	(74.04)	(84.64)
Other Comprehensive Income	--	--
Total Comprehensive Income	(74.04)	(84.64)
Earning per Equity Share- Basic & Diluted	(0.91)	(1.04)

2. REVIEW OF OPERATIONS:

The Board further noted that the total revenue for the year ended 31st March 2026 stood at Rs. 41.50 Lakhs as compared to Rs. 38.35 Lakhs in the previous year. The Company incurred a net loss of Rs. 74.04 Lakhs for the financial year 2025-26 as against the net loss of Rs. 84.64 Lakhs for the previous year.

3. DIVIDEND:

The directors have not recommended dividend for the year 2025-26.

4. BUSINESS UPDATE AND STATE OF COMPANY'S AFFAIRS:

The information on Company's affairs and related aspects is provided under Management Discussion and Analysis report, which has been prepared, inter-alia, in compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and forms part of this Report.

5. RESERVES:

Pursuant to provisions of Section 134 (3) (j) of the Companies Act, 2013, company has not proposed to transfer any amount to general reserves account of the company during the year under review.

The Closing balance of reserves, including retained earnings, of the Company as at March 31st 2026 is Rs.(689.43) Lakhs.

6. CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:

During the period under review there was no change in the nature of Business.

7. MATERIAL CHANGES & COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

During the financial year under review, there were no material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this Report, except as stated below.

Open Offer:

- **Execution of Share Purchase Agreement (SPA):**

  The existing Promoters of the Company, namely Mr. Murali Krishna Murthy Sanka, Mrs. Venkata Sujatha Sanka, Mrs. Lakshmi Sravani Dasari and Mr. Sanka Tandav Krishna ("Promoter Sellers"), entered into a Share Purchase Agreement dated February 10, 2026 with Mr. Parveen Satija ("Acquirer") for sale of 1,00,300 equity shares (1.23% of paid-up equity share capital) aggregating to ₹14,69,395/-, along with transfer of management and control of the Company.

- **Trigger of Open Offer:**

  Pursuant to the said SPA, the acquisition attracted the provisions of Regulations 3(1) and 4 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, requiring the Acquirer to make an open offer to the public shareholders of the Company.

- **Public Announcement and Detailed Public Statement:**

  A Public Announcement was made on February 10, 2026, and a Detailed Public Statement was published on February 17, 2026, for an open offer to acquire up to 21,14,162 equity shares (26% of the voting share capital) at an offer price of ₹14.65/- per equity share, aggregating to ₹3,09,72,473.30/- (assuming full acceptance).

- **Filing of Draft Letter of Offer:**

  The Draft Letter of Offer was filed with SEBI on February 25, 2026.

- **Tendering/Offer Period:**

  The tendering period for the open offer opened on June 5, 2026 and closed on June 18, 2026.

- **Outcome of the Open Offer:**

  Against the offer size of 21,14,162 shares, only 226 equity shares were tendered and accepted by the Acquirer, resulting in an actual acquisition size of ₹3,310.90/- as against the proposed ₹3,09,72,473.30/-.

- **Change in Promoter Shareholding:**

  Post completion of the SPA and the Open Offer, the Acquirer's shareholding stood at 1,00,526 equity shares (1.24% of the paid-up equity share capital), as against NIL shareholding prior to the transaction.

- **Change in Control/Classification of Promoters:**

  Consequent to the acquisition, Mr. Parveen Satija has been classified as the Promoter of the Company, and the erstwhile Promoter Sellers have ceased to hold any equity shares and are proposed to be reclassified from "Promoter and Promoter Group" to "Public" category in accordance with Regulation 31A of the SEBI (LODR) Regulations, 2015.

- **Completion of Payment/Settlement:**

  All requirements relating to payment of consideration and dispatch/return of unaccepted shares under the open offer were completed by July 3, 2026, and the Post-Offer Advertisement was issued on July 10, 2026, in compliance with Regulation 18(12) of the SEBI (SAST) Regulations, 2011.

  Except for the aforesaid change in control and matters incidental thereto, there have been no other material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this Report which would require disclosure under the applicable provisions of the Companies Act, 2013.

7. REVISION OF FINANCIAL STATEMENTS:

There was no revision of the financial statements for the year under review.

8. SHARE CAPITAL OF THE COMPANY:

- **Authorized Share Capital**

  The Authorized share capital of the Company as on 31st March 2026 stood at Rs.9,60,00,000/- (Rupees Nine crores Sixty Lakhs Only) divided into 96,00,000 (Ninety Six Lakhs) equity shares of the face value of Rs. 10/- (Rupees Ten Only) each.

- **Paid up share capital**

  The issued, subscribed and paid-up share capital of the Company as on 31st March 2026 stood at Rs. 8,13,13,920 (Rupees Eight Crores Thirteen Lakhs Thirteen Thousand Nine Hundred and Twenty Only) divided into 81,31,392 (Eighty One Lakhs Thirty One Thousand Three Hundred and Ninety Two) equity shares of the face value of Rs. 10/- (Rupees Ten Only) each.

9. UNCLAIMED/ UNPAID DIVIDEND:

There is no unpaid or unclaimed dividend with the company till date.

10. INVESTOR EDUCATION AND PROTECTION FUND (IEPF):

Pursuant to the provisions of Section 124 of the Act, Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules") read with the relevant circulars and amendments thereto, the amount of dividend remaining unpaid or unclaimed for a period of seven years from the due date is required to be transferred to the Investor Education and Protection Fund ("IEPF"), constituted by the Central Government.

During the Year, no amount of dividend was unpaid or unclaimed for a period of seven years and therefore no amount is required to be transferred to Investor Education and Provident Fund under the Section 125(1) and Section 125(2) of the Act.

11. APPOINTMENT / RE-APPOINTMENT / RESIGNATION / RETIREMENT OF DIRECTORS /CEO/ CFO AND KEY MANANGERIAL PERSONNEL:

During the FY 2025-26 and subsequent to 31.03.2026, following are the appointments/ reappointments/ resignations took place as detailed below:

Sl.no	Name of the Director/KMP	Designation	Appointment / Resignation / change in designation	Date
1.	Mrs. Madhu Mala Solanki	Company Secretary and Compliance Officer	Appointment	01.04.2025
2	Mr. S. Srinivasa Kumar	CFO	Resignation	01.04.2025
3	Ms. Mounika Pammi	Independent Director	Appointment	26.05.2025
4	Mr. Gopal Reddy Bheemreddy	Independent Director	Resignation	26.05.2025
5	Mr. Prashant Prakash Sawant	Whole-time Director	Appointment	10.07.2025
6	Mrs. Prakruti Prashant Sawant	Whole-time Director	Appointment	10.07.2025
7	Mr. Sarang Balbhimrao Patodekar	Chairperson and Independent Director	Appointment	10.07.2025

8	Mr. Ajay Vishwakarma	Independent Director	Appointment	10.07.2025
9	Mr. Wani Rahul Madanlal	Chief Financial Officer	Appointment	10.07.2025
10	Mr. Murali Krishna Rayaprolu	Chairperson and Independent Director	Resignation	10.07.2025
11	Mr. Ramesh Joshi	Whole-time Director	Resignation	10.07.2025
12	Mrs. Smitaben Suthar	Independent Director	Resignation	10.07.2025
13	Ms. Pottur Sujatha	Independent Director	Resignation	10.07.2025
14	Mr. Pratik Bharatbhai Panchal	Independent Director	Resignation	10.07.2025
15	Mr. Ritvikbhai Mukeshbhai Beladiya	Independent Director	Resignation	10.07.2025
16	Mr. Shashikant Shankarrao Igave	Non-Executive Non-Independent Director	Resignation	08.09.2025
17	Mrs. Prakruti Prashant Sawant	Whole-time Director	Resignation	07.09.2026
18	Mr. Parveen Satija	Whole-time Director (Additional Director)	Appointment	07.09.2026
19	Mr. Murali Krishna Murthy Sanka	Non-Executive Director	Change in designation	07.09.2026
20	Prashant Prakash Sawant	Managing Director	Change in designation	07.09.2026

The Board places on record the sincere appreciation for the services rendered by the said Directors/KMP during their tenure.

12. DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from all the Independent Directors 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 and under regulation 16(1) (b) read with Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct.

In terms of Regulations 25(8) of the Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence.

During the year, Independent Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses incurred by them for the purpose of attending meetings of the Board of Directors and Committee(s).

13. BOARD MEETINGS:

The Board of Directors duly met Eight (8) times during the financial year from 1st April 2025 to 31st March 2026 on 01.04.2025, 26.05.2025, 10.07.2025, 14.08.2025, 05.09.2025, 19.09.2025, 14.11.2025, 14.02.2026 and in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

14. BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations.

The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The above criteria are based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

In a separate meeting of Independent Directors was conducted on 14.02.2026 to evaluate the performance of Non-Independent Directors, the board as a whole and the Chairman of the Company, taking into account the views of executive directors and nonexecutive directors.

15. CONFIRMATION AND OPINION OF THE BOARD ON INDEPENDENT DIRECTORS:

All the Independent Directors of the Company have given their respective declaration/

disclosures under Section 149(7) of the Act and Regulation 25(8) of the Listing Regulations and have confirmed that they fulfil the independence criteria as specified under section 149(6) of the Act and Regulation 16 of the Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. Further, the Board, after taking these declarations/disclosures on record and acknowledging the veracity of the same, concluded that the Independent Directors are persons of integrity and possess the relevant expertise and experience to qualify as Independent Directors of the Company and are Independent of the Management.

The Board opines that all the Independent Directors of the Company strictly adhere to corporate integrity, possesses requisite expertise, experience and qualifications to discharge the assigned duties and responsibilities as mandated by the Companies Act, 2013 and Listing Regulations diligently.

16. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

Disclosure pertaining to remuneration and other details as required under section 197 of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given in Annexure–I to this Report.

The Statement containing the particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5(2) and other applicable rules (if any) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in Annexure–II to this report.

During the year none of the employees is drawing a remuneration of Rs. 1,02,00,000/- and above per annum or Rs. 8,50,000/- per month and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

17. RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1) (2) & (3) of the Companies (Appointment & Remuneration) Rules, 2014, the ratio of remuneration to median employees is as mentioned in Annexure- I.

18. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement of Section 134(3)(C) and 134(5) of the Companies Act, 2013 the Board of Directors, to the best of their knowledge and ability, confirm that:

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

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

(c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) the Directors have prepared the annual accounts on a going concern basis;

(e) the Directors have lain down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

(f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

19. DISCLOSURE OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The 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.

20. DETAILS IN RESPECT OF MATTERS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

During the Financial Year 2025-26, the Auditors have not reported any matter under section 143(12) of the Companies Act, 2013, therefore no detail is required to be disclosed under section 134(3) (ca) of the Companies Act, 2013.

21. CEO/ CFO CERTIFICATION:

The Managing Director certification of the financial statements under regulation 17(8) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 for the year 2025-2026 is annexed as an Annexure-VII in this Annual Report.

22. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

During the year the company have no subsidiary/ associates/ joint ventures.

23. DETAILS OF DEPOSITS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF THE ACT:

Since the Company has not accepted any deposits during the Financial Year ended March 31, 2026, there has been no non-compliance with the requirements of the Act.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company complied with this requirement within the prescribed timelines.

24. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review, the Company has not given loans, Guarantees or made any investments exceeding the limits as prescribed under the provisions of section 186 of the Companies Act, 2013.

25. RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of business. During the financial year 2025-26, there were no material significant related party transactions made by the Company with the Promoters, Directors, Key Managerial Personnel or the Senior Management which may have a potential conflict with the interest of the Company at large. The transactions with the related parties are routine and repetitive in nature.

All related party transactions were placed before the Audit Committee/Board for review and approval.

The Form AOC-2 pursuant to Section 134(3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is annexed herewith as Annexure-III to this report.

During the year, the Company amended the Policy on Dealing with Related Party Transactions ('RPT Policy') which was approved by the Board of Directors to give effect to the amendments in Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021. The RPT Policy is available on the Company's website at www.ortinlabsindia.com.

26. DISCLOSURE OF PARTICULARS WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The particulars as prescribed under Section 134(3) (m) of the Companies Act, 2013, is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment.

B. Technology Absorption:

Research and Development (R&D): NIL

Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: NIL

27. COMMITTEES:

(I). AUDIT COMMITTEE:

The Audit Committee of the Company is constituted in line with the provisions of Regulation 18(1) of SEBI (LODR) Regulations read with Section 177 of the Companies Act, 2013 are included in the Corporate Governance report, which forms part of this report.

(II). NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee of the Company is constituted in line with the provisions of Regulation 19(1) of SEBI (LODR) Regulations read with Section 178 of the Companies Act, 2013 are included in the Corporate Governance report, which forms part of this report.

(III). STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders Relationship Committee of the Company is constituted in line with the provisions of Regulation 20 of SEBI (LODR) Regulations read with Section 178 of the Companies Act, 2013 are included in the Corporate Governance report, which forms part of this report.

28. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

In pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013 read with Regulation 22 of SEBI (LODR) Regulations, 2015, the Board of Directors has formulated a Whistle Blower Policy. The Company promotes ethical behavior and has put in place a mechanism for reporting illegal or unethical behavior. The Company has a Vigil Mechanism and Whistle-blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. Employees may report their genuine concerns to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013. The same has been placed on the website of the Company.

29. SIGNIFICANT & MATERIAL ORDERS PASSED BY COURTS / REGULATORS / TRIBUNALS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

30. STATUTORY AUDITORS:

Pursuant to the provisions of Section 139 of the Act and the rules framed thereafter, M/s. Mathesh & Ramana, Chartered Accountants, was appointed as statutory auditors of the Company at the 35th Annual General Meeting held on 30.09.2022 upto the conclusion of 40th Annual General Meeting to be held in the calendar year 2027.

The Auditors' Report for fiscal 2026 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report.

The Company has received audit report with unmodified opinion for the audited financial results of the Company for the Financial Year ended March 31, 2026 from the statutory auditors of the Company.

The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of the ICAI.

31. QUALIFICATIONS IN AUDIT REPORTS:

Explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made:

(a) Statutory Auditors Report:

The Board has duly reviewed the Statutory Auditor's Report on the Accounts for the year ended March 31, 2026 and has noted that the same does not have any reservation, qualification or adverse remarks. However, the Board decided to further strengthen the existing system and procedures to meet all kinds of challenges and growth in the market expected in the coming years.

(b) Secretarial Audit Report:

The Board has duly reviewed the Secretarial Audit Report for the year ended March 31, 2026 on the Compliances according to the provisions of Section 204 of the Companies Act 2013, and has noted that there are no observations except the following:

Observations in the Secretarial Audit Report:

- Non-appointment of internal auditor in terms of Section 138 of the Companies Act, 2013 for the FY 2025-26.
- Payment of Penalty for non-appointment of vacancy of Company Secretary and Compliance officer within 3 months of vacancy of the post.

Management's Comment:

The Board is in the process of appointing Internal Auditor.

The Company has taken necessary steps to ensure strict compliance with the applicable statutory timelines in the future.

(c) Annual Secretarial Compliance Report:

The report was received from M/s Aakanksha Dubey & Associates, Practicing Company Secretaries and filed with both the Exchanges on 28.05.2026.

32. INTERNAL AUDITOR:

During the year, no Internal Auditor was appointed by the company.

33. SECRETARIAL AUDITOR:

In terms of section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, based upon the recommendations of the Audit Committee, the Board of Directors in its meeting held on 26.05.2025 has appointed M/s. Aakanksha Dubey & Co., Practicing Company Secretaries as Secretarial Auditor for a period of 5 years from FY 2025-26 to FY 2029-30.

34. SECRETARIAL STANDARDS:

Pursuant to the provisions of Section 118 of the Companies Act, 2013, the Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

35. DECLARATION BY THE COMPANY:

The Company has issued a certificate to its Directors, confirming that it has not made any default under Section 164(2) of the Companies Act, 2013, as on March 31, 2026.

36. ANNUAL RETURN:

As required pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is uploaded on the website of the company i.e. www.ortinlabsindia.com.

37. DISCLOSURE ABOUT COST AUDIT:

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act, are not applicable for the business activities carried out by the Company.

38. MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI (LODR) Regulation provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as Annexure-V for information of the Members.

39. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

Independent Directors are familiarized about the Company’s operations and businesses. Interaction with the Business heads and key executives of the Company is also facilitated. Detailed presentations on important policies of the Company is also made to the directors. Direct meetings with the Chairman is further facilitated to familiarize the incumbent Director about the Company/its businesses and the group practices. The details of the same are also present on the company’s website www.ortinlabsindia.com.

40. POLICY ON DIRECTOR’S APPOINTMENT AND REMUNERATION AND OTHER DETAILS:

The Company has devised, inter alia, the following policies viz.:

a) Policy for selection of Directors and determining Directors' independence; and

b) Remuneration Policy for Directors, Key Managerial Personnel and other employees.

The Policy for selection of Directors and determining Directors' independence sets out the guiding principles for identifying persons who are qualified to become Directors and to determine the independence of Directors, while considering their appointment as independent directors of the Company.

The Policy also provides for the factors in evaluating the suitability of individual board members with diverse background and experience that are relevant for the Company's operations. The Policy is available on the Company's website and can be accessed at ortinlabsindia.com/investor/policies.html.

The Company's remuneration policy is directed towards rewarding performance, based on review of achievements. The Policy is available on the Company's website and can be accessed at ortinlabsindia.com/investor/policies.html.

There has been no change in the above two policies, during the year under review.

41. CORPORATE GOVERNANCE AND SHAREHOLDERS INFORMATION:

The Company has implemented all of its major stipulations as applicable to the Company. As stipulated under Regulation 34 read with schedule V of SEBI (LODR) Regulations, 2015, a report on Corporate Governance duly audited is appended as Annexure-VI for information of the Members. A requisite certificate from the Secretarial Auditors of the Company confirming compliance with the conditions of Corporate Governance is attached to the Report on Corporate Governance.

42. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB- SECTION (3) OF SECTION 178:

The assessment and appointment of Members to the Board is based on a combination of criterion that includes ethics, personal and professional stature, domain expertise, gender diversity and specific qualification required for the position. The potential Board Member is also assessed on the basis of independence criteria defined in Section 149(6) of the Companies Act, 2013 and Regulation 27 of SEBI (LODR) Regulations, 2015. In accordance with Section 178(3) of the Companies Act, 2013 and Regulation 19(4) of SEBI (LODR) Regulations, 2015, on the recommendations of the Nomination and Remuneration Committee, the Board adopted a remuneration policy for Directors, Key Management Personnel (KMPs) and Senior Management. The Policy is attached a part of Corporate Governance Report. We affirm that the remuneration paid to the Directors is as per the terms laid down in the Nomination and Remuneration Policy of the Company.

43. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading, is available on our website www.ortinlabsindia.com

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

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Committee (IC) has not been constituted since there are less than 10 employees in the Company. The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of Complaints Received: Nil
- No. of Complaints Disposed off : Nil
- No. of Cases Pending for more than Ninety Days: Nil

45. INDUSTRY BASED DISCLOSURES AS MANDATED BY THE RESPECTIVE LAWS GOVERNING THE COMPANY:

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

46. FAILURE TO IMPLEMENT CORPORATE ACTIONS:

During the year under review, no corporate actions were done by the Company which were failed to be implemented.

47. INSURANCE:

The properties and assets of your Company are adequately insured.

48. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under Insolvency and Bankruptcy Code, 2016.

49. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one-time settlement of loans taken from banks and financial institutions.

50. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on our website https://www.ortinlabsindia.com/investors/ policies). The policies are reviewed periodically by the Board and updated based on need and new compliance requirement.

51. EVENT BASED DISCLOSURES:

During the year under review, the Company has taken up any of the following activities:

i. Issue of sweat equity share: NA

ii. Issue of shares with differential rights: NA

iii. Issue of shares under employee's stock option scheme: NA

iv. Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA

v. Buy back shares: NA

vi. Disclosure about revision: NA

vii. Preferential Allotment of Shares: NA

52. INTERNAL AUDIT AND FINANCIAL CONTROLS:

The Company has adequate internal controls consistent with the nature of business and size of the operations, to effectively provide for safety of its assets, reliability of financial transactions with adequate checks and balances, adherence to applicable statues, accounting policies, approval procedures and to ensure optimum use of available resources. These systems are reviewed and improved on a regular basis. It has a comprehensive budgetary control system to monitor revenue and expenditure against approved budget on an ongoing basis.

53. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR:

The Company does not have any subsidiaries, joint ventures or associate companies.

54. PUBLIC DEPOSITS:

The Company has not accepted any deposits falling within the meaning of Sec.73, 74 & 76 of the Companies Act, 2013 read with the Rule 8(v) of Companies (Accounts) Rules 2014, during the financial year under review and as such, no amount of principal or interest on public deposits was outstanding as on the date of the balance sheet.

55. RISK MANAGEMENT POLICY:

Business Risk Evaluation and Management is an ongoing process within the Organization. The Company has a robust risk management framework to identify, monitor and minimize risks and also to identify business opportunities. As a process, the risks associated with the business are identified and prioritized based on severity, likelihood and effectiveness of current detection. Such risks are reviewed by the senior management on a quarterly basis. Risk Management Committee of the Board of Directors of your Company assists the Board in

(a) overseeing and approving the Company's enterprise-wide risk management framework; and

(b) overseeing that all the risks that the organization faces such as strategic, financial, credit, market, liquidity, security, property, IT, legal, regulatory, reputational, other risks have been identified and assessed, and there is an adequate risk management infrastructure in place capable of addressing those risks. The development and implementation of risk management policy has been covered in the Management Discussion and Analysis, which forms part of this Report.

56. ENVIRONMENTS AND HUMAN RESOURCE DEVELOPMENT:

Your Company always believes in keeping the environment pollution free and is fully committed to its social responsibility. The Company has been taking upmost care in complying with all pollution control measures from time to time strictly as per the directions of the Government.

We would like to place on record our appreciation for the efforts made by the management and the keen interest shown by the Employees of your Company in this regard.

57. CHANGE IN REGISTERED OFFICE OF THE COMPANY

During the year under review, the Company in its Board meeting held on 10.07.2025, has changed its registered office from May Fair Gardens, 8-2-682/3/A & 3B, Flat No 201, 2nd Floor, Road No 12, Banjara Hills, Hyderabad-500034 Telangana India to D. No: 18-305, Ground Floor, Chikkadpally, Hyderabad – 500020 Telangana w.e.f. 10.07.2025.

The Company has set up a new Corporate Office at One BKC 9th Floor 915 Plot No C-66, G Block, Bandra Kurla Complex, Bandra East, Mumbai-400051, Maharashtra, India on12.07.2025.

58. 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.

59. DEVIATIONS, IF ANY OBSERVED ON FUNDS RAISED THROUGH PUBLIC ISSUE, PREFERENTIAL ISSUE ETC:

During the year under review, company has not raised any funds from public or through preferential allotment.

60. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

The provisions of Maternity Benefit Act,1961 is not applicable upon the company.

62. ACKNOWLEDGEMENTS:

Your Directors wish to place on record their appreciation of the contribution made by the employees at all levels, to the continued growth and prosperity of your Company. Your Directors also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company for their continued support for the growth of the Company.

For and on behalf of the Board
Ortin Global Limited

Place: Hyderabad **Date: 07.09.2026**	**Murali Krishna Murthy Sanka** **Director** **(DIN: 00540632)**	**Prashanth Prakash Sawant** **Managing Director** **(DIN: 11128335)**

ANNEXURE- I

READ WITH RULE 5 (1) (2) and (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. **The ratio of remuneration to each director to the median remuneration of the employees of the company for the financial year.**

(in Rs.)

Director	Total Remuneration	Ratio to median remuneration
Mr. S. Murali Krishna Murthy	6,60,000	**1.375:1**

2. **The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.**

Name	Designation	Remuneration (Rs. In Lakhs)		Increase/ (Decrease) %
		FY 2025-26	FY 2024-25	
Murali Krishna Murthy Sanka	Director	6.60	6.60	Nil
Mrs. Madhu Mala Solanki*	Company Secretary and Compliance Officer	3.00	Nil	Nil

*Appointed w.e.f. 01.04.2025

3. **The percentage increase in the median remuneration of employees in the financial year**

(in Lakhs)

Particulars	Remuneration		Increase/ (Decrease) %
	FY 2025-26	FY 2024-25	
Median Remuneration of all the employees per annum*	4.8	2.30	**108.70**

* Employees who have served for whole of the respective financial years have been considered.

4.

Particulars	Number
The number of employees on the rolls of the company as on March 31, 2026	8

5. **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are nay exceptional circumstances for increase in the managerial remuneration.**

Particulars	Increase/ (Decrease) %
Average percentage increase in the remuneration of all Employees*	**108.70%**
(Other than Key Managerial Personnel)	--
Average Percentage increase in the Remuneration of Key Managerial Personnel	**Nil**

* Employees who have served for whole of the respective financial years have been considered.

6. **Affirmation that the remuneration is as per the remuneration policy of the company.**

The Company is in compliance with its remuneration policy.

For and on behalf of the Board
Ortin Global Limited

Place: Hyderabad
Date: 07.09.2026

Murali Krishna Murthy Sanka
Director
(DIN: 00540632)

Prashanth Prakash Sawant
Managing Director
(DIN: 11128335)

ANNEXURE-II

Statement showing the names of the Top ten Employees in terms of Remuneration drawn as per Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

STATEMENT OF TOP 10 EMPLOYEES

S No	Name of the Employee	Designation of the employee	Remuneration received	Nature of employment whether contractual or otherwise	Qualification and experience of the employee	Date of commencement of employment	The age of the employee	The last employment held by such employee before joining the Company	The percentage of equity shares held by the employee in the Company within the meaning of clause (iii) of sub rule (2) of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.	Whether any such employee is a relative of any director or manager of the Company and if so, name of such director or manager
1	Murali Krishna Murthy Sanka	Managing Director	6,60,000	Permanent	B.Sc.,	01-04-1996	67	--	--	--
2	Madhu Mala Solanki	CS	3,00,000	Contractual	CS	01.04.2025	33		--	--
3	Raghuma Reddy	Dispatch Executive	2,88,000	Permanent	SSC	01-04-2001	52	--	--	--
4	Rajender	Driver	2,36,600	Permanent	SSC	01-04-2017	45	--	--	--
5	Mallaiah	Driver	2,36,600	Permanent	SSC	01-04-2017	55	--	--	--
6	Ali	Sales Executive	72,000	Permanent	Graduate	01-10-2025	28	--	--	--
7	Mahesh	Driver	33,050	Permanent	SSC	01.04.2025	28	--	--	--
8	Kishore	Sales & Accounts	11,500	Permanent	Graduate	01-08-2025	30	--	--	--

For and on behalf of the Board
Ortin Global Limited

Place: Hyderabad	**Murali Krishna Murthy Sanka**	**Prashanth Prakash Sawant**
Date: 07.09.2026	**Director**	**Managing Director**
	(DIN: 00540632)	**(DIN: 11128335)**

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)

This form pertains to the disclosure of particulars of contracts/arrangements entered into between the Company with related parties referred to in Sub-Section (1) of Section 188 of the Companies Act, 2013 including arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable

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

Sl. No.	Name(s) of the related party and 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: Approved by Audit Committee and Board Meeting in last Financial Year:	Amount paid as advances, if any (in Lakhs)
1.	Tansimed Innovatives Entity in which director is interested	Purchases	-	0.90 Lakhs	12.02.2025	-
2	Tansimed Innovatives Entity in which director is interested	Sales	-	7.23 Lakhs	12.02.2025	-

For and on behalf of the Board
Ortin Global Limited

Place: Hyderabad
Date: 07.09.2026

Murali Krishna Murthy Sanka
Director
(DIN: 00540632)

Prashanth Prakash Sawant
Managing Director
(DIN: 11128335)

Annexure-IV

FORM MR-3

SECRETARIAL AUDIT REPORT

(Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

To,
The Members
Ortin Global Limited
Hyderabad

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Ortin Global Limited (Formerly Known as Ortin Laboratories Limited) (hereinafter called “the Company”). Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s Books, Papers, Minutes Books, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the financial year commencing from 01st April, 2025 and ended 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 herein after:

1. We have examined the books, papers, minutes books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st of 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 (FDI), Overseas Direct Investment and External Commercial Borrowings;

2. Compliance status in respect of the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI ACT’) is furnished hereunder for the financial year 2025-26:

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **The Company has complied with required provisions of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.**

ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations 2018; **The Company has framed code of conduct for regulating & reporting trading by insiders and for fair disclosure and displayed the same on the Company's website i.e. https://www.ortinlabsindia.com.**

iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable as the company has not issued any shares during the year under review.**

iv. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable as the Company has not issued any Employee Stock Options during the year under review.**

v. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as the Company has not issued any debt securities during the year under review.**

vi. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review. However, the company has KFin Technologies Limited as its Share Transfer Agent.**

vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the company has not delisted/ proposed to delist its equity shares during the year under review.**

viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**

ix. We have relied on the representation made by the Company and its officers for systems and mechanisms formed by the Company for compliances under other applicable Acts, Laws and Regulations which are listed below and it was noted that the Company has complied with the said Laws to the extent applicable

A) Income Tax Act, 1961

B) The Code on Social Security, 2020

C) Indian Stamp Act, 1899

D) Shops and Establishments Act, 1948

E) Central Goods and Services Tax Act, 2017

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

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

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

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

a) During the year the Company has conducted 8 meetings of the Board of Directors, 4 meetings of the Audit committee, 3 Meetings of Nomination and Remuneration Committee, 1 Meeting of Stakeholder Relationship Committee, and 1 meeting of Independent Directors. We have also examined compliance with the applicable clauses of the Secretarial Standards issued by the Institute of Company secretaries of India.

b) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we report that

(iii) the provisions of the Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of:

- External Commercial Borrowings were not attracted to the Company under the financial year under report;
- Foreign Direct Investment (FDI) was not attracted to the company under the financial year under report;
- Overseas Direct Investment by Residents in Joint Venture/Wholly Owned Subsidiary abroad was not attracted to the company under the financial year under report.

(iv) As per the information and explanations provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we report that the Company has not made any GDRs/ADRs or any Commercial Instrument under the financial year under report.

We further report that:

During the year, under the review following were the appointments/ reappointments/ resignations took place as detailed below:

- The website of the Company contains policies as specified by SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the provisions of Companies Act, 2013.
- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act
- Adequate notice of board meeting is given to all the directors along with agenda at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and meaningful participation at the meeting.

- As per the minutes of the meeting duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.
- We, further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
- We further report that during the year under report, the Company has undertaken following event/action having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc

OPEN OFFER:

During the year under review the company had also received an open offer pursuant to a Share Purchase Agreement dated February 10, 2026 entered into between Mr. Parveen Satija ("Acquirer") and the existing Promoter Sellers, the Acquirer agreed to acquire 1,00,300 equity shares of the Company, representing 1.23% of the paid-up and voting equity share capital of the Company, along with acquisition of control over the Company. The transaction triggered a mandatory open offer under the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

Accordingly, Mr. Parveen Satija made an open offer to the public shareholders of the Company for acquisition of up to 21,14,162 equity shares, representing 26% of the voting share capital of the Company, at an offer price of ₹14.65 per equity share, payable in cash. The open offer was made with the objective of acquiring control of the Company and facilitating the transition of management and control to the Acquirer.

Post completion of the SPA and the Open Offer, the Acquirer's shareholding stood at 1,00,526 equity shares (1.24% of the paid-up equity share capital), as against NIL shareholding prior to the transaction.

The Company has complied with all applicable provisions of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI (SAST) Regulations"), as amended from time to time, during the transaction. The Company has also complied with other applicable provisions of the Securities and Exchange Board of India Act, 1992, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Companies Act, 2013, and other applicable laws, rules, and regulations governing listed entities.

- The compliance by the Company of applicable financial laws like Direct and Indirect tax laws has not been reviewed thoroughly in this audit since the same have been subject to review by statutory financial audit and other designated professionals.
- During the financial year 2024-25, the Company was not able to fill the vacancy of Company Secretary and Compliance Officer within the period of three months from the date of vacancy, as required under Regulation 6(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Mr. Nitesh Kumar Sharma had resigned from the office of Company Secretary and Compliance Officer on 04.11.2024 and Ms. Madhu Mala was subsequently appointed as Company Secretary and Compliance Officer with effect from 01.04.2025.

- Pursuant to the aforesaid non-compliance, BSE Limited and National Stock Exchange of India Limited levied penalties on the Company. The Company paid the applicable penalty of ₹56,000/- plus GST to BSE Limited on 28.05.2025 and to National Stock Exchange of India Limited on 07.10.2025, during the financial year 2025-26.

- The following observations are reported during the period under review:

- The Company has not appointed Internal auditors for the FY 2025-26 as per section 138 of the Companies Act, 2013.

For Aakanksha Dubey & Co.
Practicing Company Secretary

Aakanksha Sachin Dubey
Proprietor
C.P. No. 20064 & M. No. 49041
Peer review cer. No. 3363/2023
UDIN: A049041H001406573

Date: 07.09.2026
Place: Hyderabad

Annexure A

To
The Members of
Ortin Global Limited
Hyderabad

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 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 relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

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

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

For Aakanksha Dubey & Co.
Practicing Company Secretary

Aakanksha Sachin Dubey
Proprietor
C.P. No. 20064 & M. No. 49041
Peer review cer. No. 3363/2023
UDIN: A049041H001406573

Date: 07.09.2026
Place: Hyderabad

Annexure V

MANAGEMENT'S DISCUSSION & ANALYSIS REPORT

INDUSTRY STRUCTURE AND DEVELOPMENTS:

The pharmaceutical industry continues to play a vital role in the global healthcare ecosystem, driven by increasing healthcare awareness, rising life expectancy, growing prevalence of chronic diseases, and continuous advancements in medical science. The Indian pharmaceutical sector has emerged as one of the largest pharmaceutical markets globally and is recognized for its strong manufacturing capabilities, cost competitiveness, and extensive supply chain network. High burden of disease, good economic growth leading to higher disposable incomes, improvements in healthcare infrastructure and improved healthcare financing are driving growth in the domestic market.

India's pharmaceutical market is expected to maintain a healthy growth trajectory over the coming years. The broader Indian pharmaceutical sector is also expected to benefit from increasing demand for chronic therapies, affordable generic medicines, specialty products and advanced pharmaceutical products.

OPPORTUNITIES AND THREATS:

The pharmaceutical industry offers significant growth opportunities due to rising healthcare awareness, increasing demand for affordable medicines and expansion of domestic and export market. However, the industry remains highly competitive and is subject to stringent regulatory and quality requirements. Pricing pressure, fluctuations in raw-material costs, supply-chain disruptions and rising geopolitical tension may act as a threat towards the business.

SEGMENT–WISE OR PRODUCT-WISE PERFORMANCE:

Financial Performance is discussed elsewhere in the Report.

OUTLOOK:

The outlook for the Indian pharmaceutical sector remains positive, supported by growing healthcare demand, increasing awareness and opportunities in domestic and international markets.

The Indian pharmaceutical industry is expected to maintain a steady growth trajectory, supported by rising domestic healthcare demand, increasing consumption of generic medicines and continued growth in pharmaceutical exports.

The industry is also witnessing increasing demand for chronic therapies, value-added formulations, biosimilars and other specialized products. At the same time, pharmaceutical companies are facing pricing pressure, stringent regulatory requirements, changing global market conditions and volatility in the cost and availability of raw materials. In this environment, the Company expects the pharma business to remain competitive and opportunity-driven, with growth depending on product quality, cost efficiency, reliable supply and market reach. The Company will continue to monitor developments in the pharmaceutical sector and pursue business opportunities selectively and in line with prevailing market conditions.

RISKS AND CONCERNS:

The pharmaceutical business is subject to intense competition, stringent regulatory requirements and continuing pricing pressures. Rising costs and possible shortages of APIs, raw materials and packaging materials may affect production costs and margins. Recent global supply-chain disruptions and geopolitical uncertainties have further increased the risk of higher input and logistics costs. Changes in government pricing policies, quality standards and regulatory requirements may also impact business operations. The Company will continue to monitor these risks and take appropriate measures to ensure regulatory compliance, maintain product quality and manage costs effectively.

Our risk management framework is intended to ensure that risks are identified in a timely manner. We have implemented an integrated risk management framework to identify, assess, prioritize, manage/mitigate, monitor and communicate the risk across the county.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has established adequate internal control systems commensurate with the size and nature of its operations. The controls are designed to safeguard assets, ensure accuracy and reliability of financial records, and promote compliance with applicable laws, policies and procedures.

The internal control framework is supported by qualified personnel and appropriate checks and balances. The effectiveness of these controls is reviewed periodically by the management and the Audit Committee. Based on the assessment, the Company considers its internal financial controls to be adequate and operating effective.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

Financial Performance is discussed elsewhere in the Report.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED:

During the year under review the company has taken HR initiatives to train and develop talent pool. The company has also taken up a root cause analysis on bringing down the attrition rates. In order to improve the performance of management and to scale up the business operations, the company has recruited experienced personnel at senior level apart from strengthening other departments with competent people.

RATIOS:			
Particulars	**2025-26**	**2024-25**	**Remarks**
Debtors turnover ratio	0.50	1.31	-
Inventory turnover ratio	NA	17.28	No inventories
Interest coverage ratio	NA	(1045.88)	No interest on loans paid during the year
Current ratio	1.60	2.15	Variance is primarily on account of increase in current liabilities.
Debt equity ratio	0.81	0.13	Variance is primarily on account of increase in debt and decrease in equity.
Operating profit margin (%)	-717.61	-243.95	-
Net profit margin (%)	-736.72	-247.34	Variance is primarily on account of decrease in sales

RETURN ON NET WORTH:

There is a change in the Return on Net Worth which is at -62.28% for the Financial Year 2025-26 as compared to immediately previous year 2024-25 which was at -44.26%. Variance is primarily on account of decrease in loss compared to the previous year.

DISCLOSURE OF ACCOUNTING TREATMENT:

The Company has complied with the appropriate accounting policies and has ensured that they have been applied consistently. There have been no deviations from the treatment prescribed in the Accounting Standards notified under Section 133 of the Companies Act, 2013.

CAUTIONARY STATEMENTS:

Certain statements in the Management Discussion and Analysis describing the Company's objectives, predictions may be "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may vary significantly from the forward-looking statements contained in this document due to various risks and uncertainties. These risks and uncertainties include the effect of economic and political conditions in India, volatility in interest rates, new regulations and Government policies that may impact the Company's business as well as its ability to implement the strategy. The Company does not undertake to update these statements.

For and on behalf of the Board
Ortin Global Limited

Place: Hyderabad	**Murali Krishna Murthy Sanka** **Director** **(DIN: 00540632)**	**Prashanth Prakash Sawant** **Managing Director** **(DIN: 11128335)**
Date: 07.09.2026		

Annexure VI

CORPORATE GOVERNANCE

In accordance with Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the report containing the details of Corporate Governance systems and processes at Ortin Global Limited is as follows:

Ortin Global Limited is committed to best practices in the area of Corporate Governance. Good governance facilitates effective management and control of business, maintaining a high level of business ethics and optimizing the value for all stakeholders.

The Corporate Governance Structure in the Company assigns responsibilities and entrusts authority among different participants in the organization viz. the Board of Directors, the Senior Management, Employees, etc.

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

The Company's philosophy on Corporate Governance is to observe the highest level of ethics, fairness and transparency in all its dealings and ensure efficient business conduct with a robust governance structure to achieve its goal of maximizing value for all its stakeholders. The Corporate Governance Structure in the Company assigns responsibilities and entrusts authority among different participants in the organization viz. the Board of Directors, the Senior Management, Employees, etc. The Company believes that good Corporate Governance is a continuous process and strives to improve the Corporate Governance practices to meet shareholder's expectations.

2. DATE OF REPORT:

The information provided in the Report on Corporate Governance for the purpose of unanimity is as on 31st March, 2026. The Report is updated as on the date of the report wherever applicable.

3. BOARD DIVERSITY:

The Company recognizes and embraces the importance of a diverse board in its success. We believe that a truly diverse board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical background, age, ethnicity, race and gender which will help us retain our competitive advantage. The Board has adopted the Board Diversity Policy which sets out the approach to diversity of the Board of Directors. The Board Diversity Policy is available on our website www.ortinlabsindia.com.

4. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed and disclosures to be made while dealing with shares of the Company. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading is available on our website.

5. BOARD OF DIRECTORS

A. COMPOSITION OF THE BOARD

The Company is managed and controlled through a professional body of Board of Directors which comprises of an optimum combination of Executive, Non- Executive and Independent Directors headed by the Chairman & Independent Non-Executive Director. As on date, the Board of Directors of the Company comprises of total 7 Directors:

- 3 Independent Directors
- 2 Non-Independent Non-Executive Directors
- 1 Managing Director
- 1 Whole-time Director

None of the Directors on the Board is a Member of more than 10 Committees or Chairman of more than 5 committees across all the Companies in which he/she is a Director.

The Board has been enriched with the advices and skills of the Independent Directors. The composition of the Board of Directors and details of number of Directorships/committee chairmanships/memberships attendance particulars is as under:

B. Date of the Board meetings:

The Board of Directors duly met Eight (8) times during the financial year from 01st April 2025 to 31st March 2026 on 01.04.2025, 26.05.2025, 10.07.2025, 14.08.2025, 05.09.2025, 19.09.2025, 14.11.2025, 14.02.2026.

Name of the Director	Category	Attendance at the AGM held on 30.09.2025	Attendance in Board Meetings		No. of Directorships in other companies (Name of the listed company to be mentioned)		No. of committee positions held in other public companies	
			Held	Present	Chairman	Director	Chairman	Member
Mr. Gopal Reddy Bheemreddy ^	Independent Director	NA	2	2	-	-	-	-
Mr. Murali Krishna Rayaprolu #	Chairperson and Independent Director	NA	3	3	-	-	-	-
Mr. Ramesh Joshi #	Whole-time Director	NA	3	3	-	-	-	-
Ms. Smitaben Suthar #	Independent Director	NA	3	3	-	-	-	-
Ms.Pottur Sujatha #	Independent Director	NA	3	3	-	-	-	-
Mr. Pratik Bharatbhai Panchal #	Independent Director	NA	3	3	-	-	-	-
Mr. Ritvikbhai Mukeshbhai Beladiya #	Independent Director	NA	3	3	-	-	-	-
Mr. Shashikant Shankarrao Igave $	Non-Executive Director	NA	5	5	-	-	-	-

Mr. Sarang Balbhimrao Patodekar *	Chairman & Independent Director	Yes	5	5	-	-		
Mrs. Mounika Pammi %	Independent Director	Yes	6	6	-	7	1	10
Mr. Prashant Prakash Sawant * (change in designation from Whole-time Director to Managing Director w.e.f 07.09.2026)	Managing Director	Yes	5	5	-	-	-	-
Mrs. Prakruti Prashant Sawant* (resigned w.e.f 07.09.2026)	Whole-time Director	Yes	5	5	-	-	-	-
Mr. Ajay Vishwakarma *	Independent Director	Yes	5	5	-	-	-	-
Mr. Murali Krishna Murthy Sanka ##	Non-Executive Director	Yes	8	8	-	-	-	-
Mr. Pramod Dnyandeo Waghe	Non-Executive Director	Yes	8	8	--	--	--	--
Mr. Parveen Satija (appointed w.e.f 07.09.2026)	Promoter and Whole-time Director	NA	--	--	--	--	--	--

^Resigned w.e.f. 26.05.2025
Resigned w.e.f. 10.07.2025
$ Resigned w.e.f. 08.09.2025
* Appointed w.e.f. 10.07.2025
% Appointed w.e.f. 26.05.2025
change in designation from Managing Director to Non-Executive Director w.e.f 07.09.2026

C. THE NAME OF OTHER LISTED ENTITIES WHERE DIRECTORS OF THE COMPANY ARE DIRECTORS AND THE CATEGORY OF DIRECTORSHIP

Name of Director	Name of the listed entity	Category of Directorship
Mounika Pammi	Variman Global Enterprises	Non-Executive
	Cura Technologies Limited	Independent
	Bandaram Pharma Packtech Limited	Independent
	Midland Polymers Limited	Independent
	Aion-Tech Solutions Limited	Independent

D. NUMBER OF SHARES AND CONVERTIBLE INSTRUMENTS HELD BY NON-EXECUTIVE DIRECTORS:

None of the Non-executive Directors holds the shares of the Company.

E. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

As required under Regulation 25(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with Schedule IV of the Companies Act, 2013, the Company regularly familiarizes Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc.

Independent Directors are familiarized about the Company's operations and businesses. Interaction with the Business heads and key executives of the Company is also facilitated. Detailed presentations on important policies of the Company is also made to the directors. Direct meetings with the Chairman is further facilitated to familiarize the incumbent Director about the Company/its businesses and the group practices.

The details of familiarization programme held in FY 2025-26 are also disclosed on the Company's website i.e. www.ortinlabsindia.com.

F. A CHART OR A MATRIX SETTING OUT THE SKILLS/EXPERTISE/COMPETENCE OF THE BOARD OF DIRECTORS:

S. No.	Names of the Director	Skills/Expertise/Competence are required in the context of business of the Company
1	Mr. Murali Krishna Murthy Sanka	Management, Technical, Research and Development
2	Mr. Prashant Prakash Sawant	Distribution network, Research and Development
3	Mr. Sarang Balbhimrao Patodekar	Management and Administration
4	Mrs. Mounika Pammi	Management and Administration
5	Mr. Parveen Satija	Management and Administration
6	Mrs. Prakruti Prakash Sawant	Management and Administration
7	Mr. Ajay Vishwakarma	Management and Administration

G. DISCLOSURE OF RELATIONSHIPS BETWEEN DIRECTORS INTER-SE:

None of the Directors are related to each other.

H. INDEPENDENT DIRECTORS

The Company has complied with the definition of Independence as per Regulation 16 (1) (b) of the SEBI (LODR), Regulations, 2015 and according to the Provisions of Section 149(6) of the Companies Act, 2013. The Company has also obtained declarations from all the Independent Directors pursuant to Section 149 (7) of the Companies Act, 2013.

The Company confirms that in the opinion of the board, the independent directors fulfill the conditions specified in these regulations and are independent of the management.

I. DECLARATION BY BOARD

The Board has confirmed that in its opinion, the Independent Directors fulfill the conditions specified in these regulations and are independent of the management.

J. INDEPENDENT DIRECTORS' MEETING:

As per Clause 7 of the Schedule IV of the Companies Act (Code for Independent Directors), a separate meeting of the Independent Directors of the Company (without the attendance of Non-Independent Directors) was held on 14.02.2026, and discussed the following:

i. Evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;

ii. Evaluation of the quality, content and timelines of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

iii. Reviewed the performance of the Chairperson of the Company.

All the Independent Directors of the Company as on date of meeting were present at the meeting.

K. PERFORMANCE EVALUATION OF BOARD, COMMITTEES AND DIRECTORS:

Pursuant to provisions of Regulation 17(10) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015 ("Listing Regulations") and the provisions of the Companies Act, 2013 an annual Board effectiveness evaluation was conducted for FY 2025-26 on 14.02.2026, involving the following:

(i) Evaluation of IDs, in their absence, by the entire Board was undertaken, based on their performance and fulfilment of the independence criteria prescribed under the Act and SEBI Listing Regulations; and

(ii) Evaluation of the Board of Directors, its committees and individual Directors, including the role of the Board Chairman.

An IDs' meeting, in accordance with the provisions of Section 149(8) read with Schedule IV of the Companies Act, 2013 and Regulation 25(3) and 25(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015 ("Listing Regulations"), was convened on 14.02.2026, mainly to review the performance of Independent Directors and the Managing Director and whole time Director and also the Board as a whole. All IDs were present at the said meeting.

- Board: Composition, responsibilities, stakeholder value and responsibility, Board development, diversity, governance, leadership, directions, strategic input, etc.

- Executive Directors: Skill, knowledge, performance, compliances, ethical standards, risk mitigation, sustainability, strategy formulation and execution, financial planning & performance, managing human relations, appropriate succession plan, external relations, community involvement and image building, etc.

- Independent Directors: Participation, managing relationship, ethics and integrity, Objectivity, brining independent judgement, time devotion, protecting interest of minority shareholders, domain knowledge contribution, etc.

- Chairman: Managing relationships, commitment, leadership effectiveness, promotion of training and development of directors etc.

- Committees: Terms of reference, participation of members, responsibility delegated, functions and duties, objectives alignment with company strategy, composition of committee, committee meetings and procedures, management relations.

2. COMMITTEES OF THE BOARD:

The Company has three Board-level Committees - Audit Committee, Stakeholder Relationship Committee and Nomination & Remuneration Committee.

All decisions pertaining to the constitution of Committees, appointment of members and fixing of terms of service for Committee members are taken by the Board of Directors. Details on the role and composition of these Committees, including the number of meetings held during the financial year and the related attendance are provided in this report below:

i) AUDIT COMMITTEE: (Audit Committee constituted in terms of sec. 177 of Companies Act, 2013 read with Reg. 18 of SEBI (LODR) Regulations, 2015)

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The terms of reference of the Audit Committee encompasses the requirements of Section 177 of Companies Act, 2013 and as per Regulation 18 of SEBI (LODR) Regulations, 2015 and, inter alia, includes

i. 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;

ii. Recommending the appointment, remuneration and terms of appointment of auditors of the listed entity;

iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

iv. Reviewing, with the management, the annual financial statements and Auditor's Report before submission to the Board for approval with particular reference to;

a) Matters required to be included in the directors' responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Act;

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;

v. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;

vi. 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 [public issue or rights issue or preferential issue or qualifed institutional placement, and making appropriate recommendations to the board to take up steps in this matter;

vii. Review and monitoring the auditor's independence and performance and effectiveness of audit process;

viii. Approval or any subsequent modification of transactions of the listed entity with related parties;

ix. Scrutiny of inter-corporate loans and investments;

x. Valuation of undertakings or assets of the listed entity wherever it is necessary;

xi. Evaluation of internal financial controls and risk management systems;

xii. Reviewing, with the management, performance of statutory and internal auditors, adequacy of internal control systems;

xiii. 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;

xiv. Discussion with internal auditors of any significant findings and follow up there on;

xv. 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;

xvi. 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;

xvii. To look into the reasons for substantial defaults in the payment to the depositors, debenture-holders, shareholders (in case of non-payment of declared dividend) and creditors,

xviii. To review the functioning of the whistle blower mechanism;

xix. Approval of appointment of Chief Financial Officer after assessing the qualifications, experience and background, etc. of the candidate

xx. Carrying out any other function as is mentioned in the terms of reference of the audit committee.

xxi. 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.

xxii. Consider and comment on rationale, the cost-benefits and the impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

xxiii. Carrying out any other function as may be referred to the Committee by the Board.

xxiv. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

THE AUDIT COMMITTEE SHALL MANDATORILY REVIEW THE FOLLOWING INFORMATION:

i. management discussion and analysis of financial condition and results of operations;

ii. management letters / letters of internal control weaknesses issued by the statutory auditors;

iii. internal audit reports relating to internal control weaknesses; and

iv. the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.

v. statement of deviations:

i. quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

ii. annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

B. COMPOSITION, MEETINGS & ATTENDANCE:

There were four (4) Audit Committee Meetings held during the year on 26.05.2025, 14.08.2025, 14.11.2025, 14.02.2026.

Name	Designation	Category	Number of meetings during the year 2025-26	
			Held	Attended
Ms. Pottur Sujatha#	Chairperson	Independent, Non-Executive	1	1
Dr. B. Gopal Reddy*	Member	Independent, Non-Executive	1	1
Mr. Murali Krishna Rayaprolu#	Member	Independent, Non-Executive	1	1
Mrs. Mounika Pammi@	Member	Independent, Non-Executive	3	3
Mr. Sarang Balbhilrao Patodekar^	Chairperson	Independent, Non-Executive	3	3
Mr. Ajay Vishwakarma^	Member	Independent, Non-Executive	3	3

*Resigned w.e.f. 26.05.2025
@Appointed w.e.f. 26.05.2025
#Resigned w.e.f. 10.07.2025
^Appointed w.e.f. 10.07.2025

C. Previous Annual General Meeting of the Company was held on 30.09.2025 and Mr. Sarang Balbhilrao Patodekar, Chairperson of the Audit Committee attended previous AGM.

NOMINATION AND REMUNERATION COMMITTEE: (Committee constituted in terms of sec. 178 of Companies Act, 2013 read with Reg. 19 of SEBI (LODR) Regulations, 2015)

The terms of reference of the Nomination and Remuneration committee constituted in terms of Section 178 of Companies Act, 2013 and as per Regulation 19 of SEBI (LODR) Regulations, 2015 are as under:

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

To approve the fixation/revision of remuneration of Executive Directors of the Company and while approving:

i. 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;

ii. For every appointment of an independent director, the Nomination and Remuneration Committee shall evalute the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description.

For the purpose of identifying suitable candidates, the Committee may:

a. use the services of an external agencies, if required;

b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

c. consider the time commitments of the candidates.

iii. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors.

iv. Devising a policy on diversity of board of directors;.

v. 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.

vi. 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.

vii. Recommend to the board, all remuneration, in whatever form, payable to senior management.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE:

There were Three (3) Nomination and Remuneration Committee Meetings held during the financial year on 01.04.2025, 26.05.2025, 10.07.2025

Name	Designation	Category	Number of meetings during the year 2025-26	
			Held	Attended
Ms. Pottur Sujatha#	Chairperson	Independent, Non-Executive	3	3
Dr. B. Gopal Reddy*	Member	Independent, Non-Executive	2	2
Mr. Murali Krishna Rayaprolu#	Member	Independent, Non-Executive	3	3
Mrs. Mounika Pammi@	Chairperson	Independent, Non-Executive	1	1
Mr. Sarang Balbhilrao Patodekar^	Chairperson	Independent, Non-Executive	--	--
Mr. Ajay Vishwakarma^	Member	Independent, Non-Executive	--	--

*Resigned w.e.f. 26.05.2025
@Appointed w.e.f. 26.05.2025 and appointed as Chairperson w.e.f. 10.07.2025
#Resigned w.e.f. 10.07.2025
^Appointed w.e.f. 10.07.2025

C. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation criteria for Independent Directors are already mentioned under the head "Board Evaluation" in Directors' Report.

D. REMUNERATION POLICY:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit.

The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:

1. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

2.1 "Director" means a Director appointed to the Board of a Company.

2.2 "Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013, clause 49 of the Equity Listing Agreement and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.3 "Independent Director" means a Director referred to in sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Qualifications and criteria

3.1.1 The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company's operations.

3.1.2 In evaluating the suitability of individual Board member the Nomination and Remuneration Committee may take into account factors, such as:

- General understanding of the Company's business dynamics, global business and social perspective;
- Educational and professional background

- Standing in the profession;
- Personal and professional ethics, integrity and values;
- Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

3.1.3 The proposed appointee shall also fulfil the following requirements:

- shall possess a Director Identification Number;
- shall not be disqualified under the companies Act, 2013;
- shall Endeavour to attend all Board Meeting and wherever he is appointed as a Committee member, the committee meeting;
- shall abide by the code of conduct established by the company for Directors and senior management personnel;
- shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as any prescribed, from time to time, under the Companies Act, 2013, Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.

3.1.4 The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

3.2 Criteria of Independence

3.2.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.

3.2.2 The criteria of independence shall be in accordance with the guidelines as laid down in Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

An independent Director in relation to a Company, means a Director other than a managing Director or a whole-time Director or a nominee Director

a. who, in the opinion of the Board, is a person of integrity and possesses relevant expertise and experience;

b. (i) who is or was not a promoters of the Company or its holding, subsidiary or associate Company or member of the promoter group of the listed entity;

(ii) who is not related to promoters or Directors of the Company its holding, subsidiary or associate Company

c. who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the Company, its holding, subsidiary or associate Company, or their promoters, or Director, during the three immediately preceding financial year or during the current financial year;

d. none of whose relative

(A) is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;

(B) is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;

(C) has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year; or

(D) has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income:

Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to

(D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.

(E) who, neither himself nor any of his relative-

(F) Holds or has held the position of a key managerial personnel or is or has been employee of the or associate Company or any company belonging to the promoter group of the listed entity in any of the three finance years immediately preceding the finance year in which he is proposed to be appointed;

Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment

(i) Is or has been an employee or proprietor or a partner, in any of the three finance year immediately preceding the financial year in which he is proposed to be appointed of-

(A) a firm of auditors or Company secretaries in practice or cost auditors of the Company or its holding, subsidiary or associate Company; or

(B) any legal or a consulting firm that has or had any transaction with the Company, its holding subsidiary or associate Company amounting to ten per cent or more of the gross turnover of more of the gross turnover of such firm;

(ii) holds together with his relatives two per cent or more of the total voting power of the Company;

Or

(iii) is a chief Executive or Director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipt from the Company any of its promoters, Directors or its holding subsidiary or associate Company or that holds two per cent or more of the total voting power of the Company; or

(iv) is a material supplier, service provider or customer or a lesser or lessee of the Company.

(v) who is not less than 21 years of age

(vi) Who is not a non-independent Director of another company on the Board of which any non-independent director of the listed entity is an independent director.

(vii) The independent Director shall abide by the “code for independent Directors “as specified in Schedule IV to the Companies Act, 2013.

(viii) Other Directorships/ Committee Memberships

(ix) The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the Company. The NR Committee shall take into account the nature of and the time involved in a director’s service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

(x) A Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.

(xi) A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed Company.

(xii) A Director shall not be a member in more than 10 committees or act as chairman of more than 5 committee across all companies in which he holds directorships.

(xiii) For the purpose of considering the limit of the committee, Audit committee and stakeholder’s relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

(xiv) Remuneration policy for Directors, key managerial personnel and other employees:

(xv) The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit.

(xvi) The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

(xvii) Remuneration policy for Directors, key managerial personnel and other employees

A. PECUNIARY RELATIONSHIP OR TRANSACTIONS OF THE NON-EXECUTIVE DIRECTORS VIS-À-VIS THE LISTED COMPANY:

None of the Non-Executive Directors and Independent Directors had any pecuniary relationship or transaction with the company other than the Directors sitting fees.

B. CRITERIA FOR MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS:

1. Scope:

1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the Directors, key managerial personnel and other employees of the Company.

2. Terms and Reference: In this policy the following terms shall have the following meanings:

2.1 "Director" means a Director appointed to the Board of the Company.

2.2 "Key managerial personnel" means

(i) The Chief Executive Officer or the managing Director or the manager;

(ii) The Company Secretary;

(iii) The Whole-time Director;

(iv) The Chief Financial Officer; and

(v) Such other office as may be prescribed under the Companies Act, 2013

2.3 "Nomination and Remuneration committee" means the committee constituted by Board in accordance with the provisions of Section 178 of the companies Act, 2013, clause 49 of the Equity Listing Agreement and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Remuneration to Executive Director and key managerial personnel

3.1.1 The Board on the recommendation of the Nomination and Remuneration (NR) committee shall review and approve the remuneration payable to the Executive Director of the company within the overall limit approved by the shareholders.

3.1.2 The Board on the recommendation of the NR committee shall also review and approve the remuneration payable to the key managerial personnel of the company.

3.1.3 The remuneration structure to the Executive Director and key managerial personnel shall include the following components:

(i) Basic pay

(ii) Perquisites and Allowances

(iii) Stock Options

(iv) Commission (Applicable in case of Executive Directors)

(v) Retrial benefits

3.1.4 The Annual plan and Objectives for Executive committee shall be reviewed by the NR committee and Annual performance Bonus will be approved by the committee based on the achievement against the Annual plan and Objectives.

3. 2. Remuneration to Non – Executive Directors

3.2.1 The Board, on the recommendation of the NR Committee, shall review and approve the remuneration payable to the Non – Executive Directors of the Company within the overall limits approved by the shareholders.

3.2.2 Non – Executive Directors shall be entitled to sitting fees attending the meetings of the Board and the Committees thereof. The Non- Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.

3.3. Remuneration to other employees

3.3.1. Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

D. MECHANISM FOR EVALUATION OF THE BOARD

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board, Nomination and Remuneration Committee and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

The Directors were given six forms for evaluation of the following:

(i) Evaluation of Board;

(ii) Evaluation of Committees of the Board;

(iii) Evaluation of Independent Directors;

(iv) Evaluation of Chairperson;

(v) Evaluation of Non-Executive and Non-Independent Directors; and

(vi) Evaluation of Managing Director.

The Directors were requested to give following ratings for each criteria:

1. Could do more to meet expectations;

2. Meets expectations; and

(vii) Exceeds expectations.

The Directors have sent the duly filled forms to Nomination & Remuneration committee. Based on the evaluation done by the Directors, the Committee has prepared a report and submitted the Evaluation Report. Based on the report, the Board of Directors has informed the rankings to each Director and also informed that the performance of Directors is satisfactory and they are recommended for continuation as Directors of the Company.

OTHER DIRECTORSHIPS/ COMMITTEE MEMBERSHIPS:

5.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the company. The NR Committee shall take into account the nature of and the time involved in a director's service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

5.2 Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.

5.3 Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed company.

5.4 Director shall not be a member in more than 10 committees or act as chairman of more than 5 committees across all companies in which he holds directorships.

5.5 For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

E. REMUNERATION TO DIRECTORS

Name of the Director	Remuneration (in Lakhs)	Sitting fees (in Lakhs)	Number of shares held
Murali Krishna Murthy Sanka	6.60	-	Nil

Except for the remuneration details mentioned above, there are is no other pecuniary relationship or transactions of the non-executive directors vis-à-vis the listed entity in terms of salary, benefits, bonuses, stock options, pension, fixed component and performance linked incentives.

WEB LINK FOR CRITERIA OF MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS: www.ortinlabsindia.com.

3. **STAKEHOLDER'S RELATIONSHIP COMMITTEE:** (Committee constituted in terms of Sec. 178 of Companies Act, 2013 read with reg. 20 of SEBI (LODR) Regulations, 2015)

A. **BRIEF DESCRIPTION OF TERMS OF REFERENCE:** The Committee's role includes:

i. Resolving the grievances of the security holders of the Company including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;

ii. Review of measures taken for effective exercise of voting rights by shareholders;

iii. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;

iv. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;

v. Such other matter as may be specified by the Board from time to time.

vi. Authority to review / investigate into any matter covered by Section 178 of the Companies Act, 2013 and matters specified in Part D of Schedule II of the Listing Regulations.

During the year 01st April 2025 to 31st March 2026, one (1) Stakeholders Relationship Committee Meeting was held on 14.02.2026

B. **COMPOSITION AND ATTENDANCE FOR MEETINGS:**

Name	Designation	Category	Number of meetings during the year 2025-26	
			Held	Attended
Dr. B. Gopal Reddy*	Member	Independent, Non-Executive	--	--
Ms. Pottur Sujatha#	Member	Independent, Non-Executive	--	--
Mr. Murali Krishna Rayaprolu#	Chairman	Independent, Non-Executive	--	--
Mrs. Mounika Pammi@	Member	Independent, Non-Executive	1	1
Mr. Sarang Balbhilrao Patodekar^	Chairperson	Independent, Non-Executive	1	1
Mr. Ajay Vishwakarma^	Member	Independent, Non-Executive	1	1

*Resigned w.e.f. 26.05.2025
@Appointed w.e.f. 26.05.2025
#Resigned w.e.f. 10.07.2025
^Appointed w.e.f. 10.07.2025

B. NAME AND DESIGNATION OF COMPLIANCE OFFICER

Ms. Madhu Mala Solanki, is appointed as Company Secretary and Compliance officer of the Company w.e.f. 01.04.2025.

4. PARTICULARS OF SENIOR MANAGEMENT INCLUDING THE CHANGES THEREIN SINCE THE CLOSE OF THE PREVIOUS FINANCIAL YEAR

Sl. No	Name of the Senior Management	Designation	Type of Change (if any)	Date of Change (Appointment/ Resignations) (w.e.f.)
1.	Mr. S. Srinivasa Kumar	Chief Financial Officer	Resignation	01.04.2025
2.	Mrs. Madhu Mala Solanki	Company Secretary & Compliance officer	Appointment	01.04.2025
3.	Mr. Rahul Madanlal Wani	Chief Financial Officer	Appointment	10.07.2025

5. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2025-26:

INVESTOR COMPLAINTS	
Particulars	Year ended 31.03.2026
Pending at the beginning of the year	Nil
Received during the year	Nil
Disposed of during the year	Nil
Remaining unresolved at the end of the year	Nil

6. DETAILS ON GENERAL BODY MEETINGS:

A. LOCATION, DATE AND TIME OF LAST THREE AGMS AND SPECIAL RESOLUTIONS THERE AT AS UNDER:

Financial Year	Type of Meeting	Date	Time	Venue	Special Resolution Passed
2024-25	AGM	30.09.2025	4:00 P.M	Video conference	Yes
2023-24	AGM	30.09.2024	11:00 A.M.	Video conference	Yes
2022-23	AGM	30.09.2023	11:00 A.M.	Video conference	No

(a) whether any special resolution passed last year through postal ballot – details of voting pattern: No

7. MEANS OF COMMUNICATION:

i. The Board of Directors of the Company approves and takes on record the quarterly, half yearly and yearly financial results in the Performa prescribed by Regulation 33 of SEBI (LODR), Regulations, 2015 within forty five days/sixty days of the close of the respective period.

ii. The approved financial results are forthwith sent to the Stock Exchanges and are published in the newspapers namely, Financial Express and Nava Telangana within forty-eight hours of approval thereof.

iii. As the Company's quarterly/half yearly financial results are uploaded on the Exchanges, the same are not mailed to the Shareholders.

iv. These financial statements are also posted on the Company's website www.ortinlabsindia.com.

8. A. General Shareholders Information

Company Registration Details	The Company is registered in the State of Telangana, India. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L68200TG1986PLC006885.
Date	30.09.2026
Time	05.00 p.m.
Venue of AGM	Through video conference/ Other Audio-Visual Means (OVAM)
Financial Year	2025-26
Dividend payment date	Nil
Name and address of each stock exchange(s) at which the Company's securities are listed	**BSE Limited** Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400023 (Scrip Code: 539287) **National Stock Exchange of India Limited** Exchange Plaza, Bandra- Kurla Complex, Mumbai 400051 (NSE Symbol: ORTINGLOBE)
Confirmation of Payment of annual listing fees to stock exchanges	The Company has paid the Annual Listing fees to the Stock Exchanges where the company's Shares are listed.
Stock Code	BSE: 539287 NSE Symbol: ORTINGLOBE
Registrars to an issue and share transfer agents	M/s KFin Technologies Limited, Karvy Selenium Tower B, Plot No. 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500032. Tel: 040-67161500. Website: https://www.kfintech.com/
Tentative Schedule for considering Financial Results:	

For the Quarter ending June,2026	14th August, 2026
For the Quarter ending September, 2026	On or before 14th November, 2026
For the Quarter ending December,2026	On or before 14th February, 2027
For the Quarter/year ending March, 2027	On or before 30th May, 2027
Commodity price risk or foreign exchange risk and hedging activities	Nil
Branch Offices /Plant Locations	Nil
Address for correspondence: Investor Correspondence / Query on Annual Report, etc.	D. No. 1-8-305, Ground Floor, Chikkadpally, Musheerabad (Delivery), Hyderabad, Telangana, India, 500020 Mr. Murali Krishna Murthy Sanka Director Email Id: info@ortinlabsindia.com.
List of all Credit Ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad.	Since the Company has not issued any Debt Instruments or Fixed Deposit Programme, therefore company has not obtained any Credit Ratings during the Financial Year.

In case the securities are suspended from trading, the directors report shall explain the reason thereof	The securities of the Company are not suspended from trading.
Total fees for all services paid by the listed entity to the statutory auditor.	Rs. 1,50,000/- per annum
The company is in compliance with Corporate Governance requirements specified in Regulations 17 to 27 and Clause (b) to (i) of Sub- Regulation (2) of Regulation 46	

B. SHARE TRANSFER SYSTEM:

The requests for effecting transfer of securities shall not be processed unless the securities are held in the dematerialized form with a depository and the transmission or transposition of securities held in physical or dematerialized form shall be effected only in dematerialized form.

C. SHAREHOLDING PATTERN AS ON 31ST MARCH, 2026:

S. No.	CATEGORY OF SHAREHOLDER	No. of shares held	Percentage of shareholding
(A)	**PROMOTER AND PROMOTER GROUP**		
(1)	Indian:		
(a)	Individual	1,00,300	1.23
(b)	Others	0	0
	Sub-Total A(1) :	**1,00,300**	**1.23**
(2)	Foreign:		
(a)	Individuals	0	0
	Sub-Total A(2) :	0	0
	Total A=A(1)+A(2)	**1,00,300**	**1.23**
(B)	**PUBLIC SHAREHOLDING**		
(1)	INSTITUTIONS:		
(a)	Financial Institutions /Banks	-	-
(b)	Foreign Portfolio Investors	1,36,676	1.68%
	Sub-Total B(1) :	**1,36,676**	**1.68%**
(2)	NON-INSTITUTIONS:		
(a)	Bodies Corporate	2,45,612	3.02%
(b)	Individuals		

(b)(i)	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	44,06,007	54.19%
(b)(ii)	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	30,08,338	37.00%
(c)	Central Government /State Government	0	0
(d)	Non-Resident Indians	76,104	0.94%
	Sub-Total B(2) :	**77,36,061**	**95.15%**
(C)	**OTHERS:**		
(1)	HUF	1,58,355	1.95%
(2)	Employees	0	0
(3)	Clearing Members		
(4)	Foreign Companies	-	-
(5)	Foreign Nationals	-	-
(6)	Corporate Body - Others	-	-
(7)	NBFC	-	-
(8)	Trusts	0	0
(9)	IEPF	-	-
	Sub-Total C:	**1,58,355**	**1.95%**
	GRAND TOTAL (A+B+C) :	**81,31,392**	**100.00**

D. Distribution of Shareholding as on 31.03.2026

SL. NO.	Category (Shares)	No. of Shareholders	% To Holders	No.of Shares	% To Equity
1	1-5000	9530	83.21	1199718	13.50
2	5001- 10000	938	8.19	865107	9.48
3	10001- 20000	481	4.20	786674	8.78
4	20001- 30000	181	1.58	496643	5.62
5	30001- 40000	96	0.84	361465	4.31
6	40001- 50000	66	0.58	359916	3.83
7	50001- 100000	78	0.68	663395	6.80
8	100001 & Above	83	0.72	3398474	47.67
	TOTAL:	**11453**	**100.00**	**8131392**	**100.00**

E. DEMATERIALISATION & LIQUIDITY OF SHARES:

Trading in Company's shares is permitted only in dematerialized form for all investors. The ISIN allotted to the Company's scrip is INE749B01020. Investors are therefore advised to open a demat account with a Depository participant of their choice to trade in dematerialized form. The dematerialisation & liquidity of shares a son 31.03.2026 is as follows:

Mode	No. of shares	% of total paid up
CDSL	47,75,995	58.74
NSDL	32,71,997	40.24
Physical	83,400	1.02
Total	**81,31,392**	**100.00**

F. DISCLOSURE OF COMMODITY PRICE RISKS OR FOREIGN EXCHANGE RISK AND COMMODITY HEDGING ACTIVITIES

The Company doesn't consume large quantities of commodities in its manufacturing activities. Hence the Company is not materially exposed to commodity price risks or foreign exchange risk nor does the company do any commodity hedging.

G. OUTSTANDING GDRs/ ADRs/ WARRANTS OR ANY CONVERTIBLE INSTRUMENTS, CONVERSION DATE AND LIKELY IMPACT OF EQUITY:

We have no GDRs/ADRs or any commercial instrument

9. OTHER DISCLOSURES

a. MATERIALLY SIGNIFICANT RELATED PARTY TRANSACTIONS:

During the year under review, the Company had not entered in to any materially significant transaction with any related party. During the year, the Company had not entered into any other contract/arrangement/transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions that may have potential conflict with the interests of the Company at large. All the related party transactions during the year are in the ordinary course of business and on arm's length basis.

The policy on related party transactions is available in the Company's website www.ortinlabsindia.com.

b. DETAILS OF NON-COMPLIANCE BY THE LISTED ENTITY, PENALTIES, STRICTURES IMPOSED ON THE LISTED ENTITY BY STOCK EXCHANGE(S) OR THE BOARD OR ANY STATUTORY AUTHORITY, ON ANY MATTER RELATED TO CAPITAL MARKETS, DURING THE LAST THREE YEARS:

There are no penalties imposed on the Company by the Stock Exchanges or SEBI or any other statutory authority on any matter related to capital markets, during the last three years except the following:

Sl. No	FY	Action taken by	Details of Violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company secretary, if any.
1.	2024-25	BSE and NSE	The Company has not appointed the Company Secretary and Compliance officer within 3 months of the Vacancy	Rs. 56000/- plus GST	Mrs. Madhu Mala Solanki was appointed as Company Secretary and Compliance officer of the Company w.e.f 01.04.2025 after 3 months (i.e., 03.02.2025). The Company has paid the fine amount to BSE 28.05.2025 and NSE on 07.10.2025 respectively.

c. **WEB LINK WHERE POLICY FOR DETERMINING 'MATERIAL' SUBSIDIARIES IS DISCLOSED:**

The Company does not have any material subsidiary as defined under Listing Regulations, however, the policy for determining its 'Material' Subsidiaries was formulated and the same is available on the website of the Company www.ortinlabsindia.com.

d. **WEB LINK WHERE POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS:**

www.ortinlabsindia.com

e. **WHISTLE BLOWER POLICY/VIGIL MECHANISM:**

The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism as defined in Regulation 22 of SEBI Regulations 2015 and in terms of Section 177 of the Companies Act, 2013.

With a view to adopt the highest ethical standards in the course of business, the Company has a whistle blower policy in place for reporting the instances of conduct which are not in conformity with the policy. Directors, employees, vendors or any person having dealings with the Company may report non-compliance to the Chairman of the Audit Committee, who reviews the report. Confidentiality is maintained of such reporting and it is ensured that the whistle blowers are not subjected to any discrimination. No person has been denied access to the Chairman of the Audit Committee.

Confidentiality is maintained of such reporting and it is ensured that the whistle blowers are not subjected to any discrimination. No person was denied access to the Audit Committee.

f. **DETAILS OF UTILIZATION OF FUNDS RAISED THROUGH PREFERENTIAL ALLOTMENT OR QUALIFIED INSTITUTIONS PLACEMENT AS SPECIFIED UNDER REGULATION 32 (7A):** NIL

g. **DETAILS OF MATERIAL SUBSIDIARIES OF LISTED ENTITY; INCLUDING THE DATE AND PLACE OF INCORPORATION AND NAME AND DATE OF APPOINTMENT OF STATUTORY AUDITORS OF SUBSIDIARIES:** NIL

h. **DISCLOSURE IN RELATION TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.**

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

- No. of complaints filed during the financial year: Nil
- No of complaints received during the financial year: Nil
- No. of complaints disposed off during the financial year: Nil

i. **COMPLIANCE WITH THE DISCRETIONARY REQUIREMENTS UNDER LISTING REGULATIONS:**

The Board of Directors periodically reviewed the compliance of all applicable laws and steps taken by the Company to rectify instances of non-compliance, if any. The Company is in compliance with all mandatory requirements of Listing Regulations. In addition, the Company has also adopted the following non-mandatory requirements to the extent mentioned below:

- Audit qualifications: Company's financial statements have no qualifications.
- Reporting of Internal Auditor: The Company have not appointed internal auditor for the Financial Year 2025-26.

j. COMPLIANCE WITH GOVERNANCE FRAMEWORK:

The Company has complied with all the mandatory requirements specified in Regulations 17 to 27 and clauses (b) to (i) of sub –regulation (2) of Regulation 46 of the Listing Regulations.

The Company has submitted quarterly compliance report on Corporate Governance with the Stock Exchanges, in accordance with the requirements of Regulation 27(2) (a) of the Listing Regulations.

k. CERTIFICATE FROM PRACTICING COMPANY SECRETARY

The Company has obtained certificate from Practicing Company Secretary that none of the Directors on the Board of the Company are debarred or disqualified from being appointed or continuing as Directors of Companies by the Board/Ministry of Corporate Affairs or any such authority. And the Certificate to this effect, duly signed by the Practicing Company Secretary is annexed to this Report.

l. RECOMMENDATIONS OF COMMITTEES

The Board has accepted and acted upon all the recommendations by the Audit & Nomination and Remuneration Committees.

m. DISCLOSURE BY LISTED ENTITY AND ITS SUBSIDIARIES OF 'LOANS AND ADVANCES IN THE NATURE OF LOANS TO FIRMS/COMPANIES IN WHICH DIRECTORS ARE INTERESTED BY NAME AND AMOUNT: Nil

n. NrmON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT:

The company has complied with the requirement of Corporate Governance Report of sub-paras (2) to (10) of Schedule-V of the Securities Exchange Board of India (LODR) Regulations, 2015.

o. DISCLOSURE OF COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS SPECIFIED IN REGULATIONS 17 TO 27 AND CLAUSES (b) TO (i) OF SUB-REGULATION (2) OF REGULATION 46 ARE AS FOLLOWS:

Regulation	Particulars	Compliance Status
17	Board of Directors	Yes
18	Audit Committee	Yes
19	Nomination and Remuneration Committee	Yes
20	Stakeholders Relationship Committee	Yes
21	Risk Management Committee	NA
22	Vigil Mechanism	Yes
23	Related Party Transactions	Yes
24.	Corporate Governance requirements with respect to subsidiary of Listed company	NA
25	Obligations with respect to Independent Directors	Yes
26	Obligations with respect to Directors and Senior Management	Yes
27	Other Corporate Governance Requirements	Yes
46(2)(b) to (i)	Website	Yes

p. CODE OF CONDUCT

The Company has formulated and implemented a Code of Conduct for Board Members and Senior Management of the Company. Requisite annual affirmations of compliance with the respective Codes have been made by the Directors and Senior Management of the Company.

q. DECLARATION ON CODE OF CONDUCT FOR THE YEAR 2025-26

This is to confirm that the Board has laid down a code of conduct for all Board members and senior management personnel of the Company. The code of Conduct has also been posted on the website of the Company. It is further confirmed that all Directors and senior management personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the financial year ended on March 31, 2026 as envisaged in Regulation 26(3) of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015.

r. COMPLIANCE WITH THE MANDATORY REQUIREMENTS AND ADOPTION OF THE NON-MANDATORY REQUIREMENTS OF SEBI (LISTING OBLIGATIONS AND DISLOSURE REQUIREMENTS) REGULATIONS, 2015:

All mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been appropriately complied with and the status of non-mandatory requirements is given below:

The Company has a Non - Executive Chairman and the Board is having required number of Independent directors.

The Financial Statements are free from any Audit Qualifications.

s. NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES:

None of the Independent / Non-Executive Directors has any pecuniary relationship or transactions with the Company except to the extent of the Holding which in the Judgment of the Board may affect the independence of the Directors.

t. CEO/ CFO Certification:

The Managing Director and CFO certification of the financial statements for the year 2025-2026 is provided as Annexure-VIII in this Annual Report.

u. DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES INFORMATION DISCLOSED UNDER CLAUSE 5A OF PARAGRAPH A OF PART A OF SCHEDULE III OF THESE REGULATIONS: NIL

For and on behalf of the Board
Ortin Global Limited

	Murali Krishna Murthy Sanka	**Prashanth Prakash Sawant**
Place: Hyderabad	**Director**	**Managing Director**
Date: 07.09.2026	**DIN: 00540632**	**(DIN: 11128335)**

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members of
Ortin Global Limited
Hyderabad

We have read the report of the Board of Directors on Corporate Governance and have examined the relevant records relating to compliance of conditions of corporate governance by Ortin Global Limited ("the company") for the year ended 31st March, 2026, as stipulated in Regulations 17 to 27, clauses (b) to (i) and (t) of sub regulation (2) of Regulation 46 and paragraph C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) with BSE Limited and National Stock Exchange of India Limited.

The Compliance with the conditions of Corporate Governance is the responsibility of the Management. Our examination has been limited to review the procedures and implementations thereof adopted by the Company for ensuring the compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statement of the Company.

In our opinion and to the best of our information and according to the explanations given to us and representations made by the Directors and the Management's, we certify that the company has compiled with conditions of the Corporate Governance as stipulated in Regulation 34 (3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the above mentioned Listing agreement.

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

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

For Aakanksha Dubey & Co.
Practicing Company Secretary

Aakanksha Sachin Dubey
Proprietor
C.P. No. 20064 & M. No. 49041
Peer review cer. No. 3363/2023
UDIN: A049041H001406606

Date: 07.09.2026
Place: Hyderabad

ANNEXURE: VII

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
Ortin Global Limited
Hyderabad

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Ortin Global Limited bearing CIN L68200TG1986PLC006885 and having registered office at D. No. 1-8-305, Ground Floor, Chikkadpally, Musheerabad (Delivery), Hyderabad, 500020 - Telangana, India (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 below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN No.	Date of appointment in the Company
1	Murali Krishna Murthy Sanka	00540632	26/02/1996
2	Pramod Dnyandeo Waghe	10506276	13/02/2024
3	Sarang Balbhimrao Patodekar #	08501875	10/07/2025
4	Prakruti Prashant Sawant #@	11162997	10/07/2025
5	Prashant Prakash Sawant #	11128335	10/07/2025
6	Ajay Vishwakarma #	11163644	10/07/2025
7	Mounika Pammi*	11111376	26/05/2025

* Appointed w.e.f. 26.05.2025
\# Appointed w.e.f. 10.07.2025
@ Resigned w.e.f. 07.09.2026

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion 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 Aakanksha Dubey & Co.
Practicing Company Secretary

Aakanksha Sachin Dubey
Proprietor
C.P. No. 20064 & M. No. 49041
Peer review cer. No. 3363/2023
UDIN: A049041H001406529

Date: 07.09.2026
Place: Hyderabad

CERTIFICATE BY THE MANAGING DIRECTOR AND CFO OF THE COMPANY

To,
The Members of Board of
Ortin Global Limited
Hyderabad

Dear Sir/Madam,

As required under Regulation 17(8) read with Part B, Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we state that:

1. We have reviewed the financial statements and the cash flow statement for the year ended 31st March 2026

2. and to the best of our knowledge and belief;

a. These statements do not contain any materially untrue statement nor omit any material fact nor contain statements that might be misleading, and

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

3. There are, to the best of my knowledge and belief, no transactions entered into by the company during the year, which are fraudulent, illegal or violative of the company's code of conduct.

4. We accept responsibility for establishing and maintaining internal controls, I have evaluated the effectiveness of the internal control systems of the company and I have disclosed to the auditors and the audit committee, deficiencies in the design or the operation of internal controls, if any, of which I was aware and the steps that I have taken or propose to take and rectify the identified deficiencies and,

5. That we have informed the auditors and the audit committee of:

   a) Significant changes in the internal control during the year;

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

   c) Instances of significant fraud of which we have become aware and the involvement of any employee having a significant role in the company's internal control system.

For and on behalf of the Board
Ortin Global Limited

Murali Krishna Murthy Sanka
Managing Director
(DIN: 00540632)

Rahul Madanlal Wani
Chief Financial Officer

Place: Hyderabad
Date: 30.05.2026

ANNEXURE: IX

DECLARATION ON CODE OF CONDUCT AS REQUIRED BY SCHEDULE V OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

I, Murali Krishna Murthy Sanka, Director of Ortin Global Limited hereby declare that all the members of Board of Directors and Senior Management Personnel have affirmed compliance with Code of Conduct, as applicable to them, in respect of the financial year 2025-26.

For Ortin Global Limited

Murali Krishna Murthy Sanka
Director
DIN: 00540632

Place: Hyderabad
Date: 07.09.2026

INDEPENDENT AUDITOR'S REPORT

To the Members of ORTIN GLOBAL LIMITED (Formerly known as Ortin Laboratories Limited)

Report on the Audit of the Financial Statements

Opinion:

We have audited the Financial Statements of ORTIN GLOBAL LIMITED (Formerly known as Ortin Laboratories Limited) which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss, Statement of changes in Equity, Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give 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:

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026;

b) In the case of the Statement of Profit and Loss Account, of the loss for the period ended on that date and

c) In the case of the Statement of Cash Flow, of the cash flows, for the period 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no significant key audit matters observed by us except the matters reported in the notes of accounts.

Emphasis of Matter:

We draw attention to Note No. 36 of Notes forming part of Financial Statements regarding the net worth of the Company being eroded more than fifty percent and cash losses for the year under review. However, the Company has prepared its Financial Statements on Going Concern basis.

Our report is not modified in respect of the above said matter.

Information Other than the Standalone Financial Statements and Auditor’s Report Thereon:

The Company’s Board of Directors is responsible for the other information. The other information comprises the information included in the Directors' Report and the Annexures thereto, but does not include the Financial Statements and our Auditor’s Report thereon.

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

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

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

Management’s Responsibility for the Standalone Financial Statements:

The Company’s Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements:

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

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

Report on Other Legal and Regulatory Requirements:

1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 and on the basis of such checks of the books and records of the company as we considered appropriate and according to the information and explanation given to us, we give "Annexure-A" a statement on the matters specified in the paragraphs 3 and 4 of the Order to the extent applicable to the company.

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

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

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2(h)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The Balance Sheet, the Statement of Profit & Loss, the Statement of changes in equity, and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended.

(e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) In our opinion and to the best of our information and according to the explanations given to us, we are of the opinion that the company has adequate internal financial controls system in place and the operating effectiveness of such controls. Refer to our separate report in "Annexure - B".

(g) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2(h)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(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 such amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested either from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The Company has not declared or paid any dividend during the year hence compliance with provisions of Section 123 of the Companies Act 2013 does not arise.

vi. Based on our examination, which include test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 but the same does not have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. As the audit trail feature is not adopted in the first place, tampering it with or preserving it by the company as per the statutory requirements for record retention does not arise.

3) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its Directors during the year is in accordance with the provisions of Section 197 read with Schedule V to the Act.

For MATHESH & RAMANA
CHARTERED ACCOUNTANTS

Sd/-
B. V. RAMANA REDDY
Partner
M. No. 026967

Place: Hyderabad
Date: 30.05.2026
UDIN: 26026967HLHPKX3159

ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT

Re: ORTIN GLOBAL LIMITED (Formerly known as Ortin Laboratories Limited)

Referred to in Paragraph 1 under section (Report on other Legal and Regulatory Requirements of our Report of even date)

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i)

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) The Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanation given to us, 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 there under during the year.

(ii)

(a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) The Company does not have any working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.

(iii) The Company during the year, has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties:

(a) during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity. The details are as follows:

Rupees in Lakhs

To whom	The aggregate amount during the year	Balance outstanding at the balance sheet date
Parties other than subsidiaries, joint ventures and associates	50.89	29.73
Subsidiaries, joint ventures and associates	Nil	Nil

(b) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

(c) Schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular;

(d) According to the information and explanation given to us, no amount is overdue in these respect;

(e) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted no amount has fallen due during the year, hence renewal or extension or grant of fresh loans to settle the over dues of existing loans given to the same parties does not arise;

(f) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, required details in respect thereof are as below:

The aggregate amount	Percentage thereof to the total loans granted	Aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013
50.89	100%	50.65

(iv) According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there-under, where applicable except in case of Rs. 7.23 Lakhs of Advances from Customers which have remained unadjusted for a period of more than 365 days.

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products / services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii)

(a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income- tax, sales - tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute except in case of GST of Rs. 2,432.00 Lakhs and TDS of Rs. 1.88 Lakhs.

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

(ix)

(a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(b) Company is not declared willful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

(d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

(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 loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

(x)

(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

(b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi)

(a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

(b) According to the information and explanation given to us, 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) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi Company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv) The Company is advised to implement adequate internal audit system commensurate with the size and nature of its business;

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has incurred cash losses to an extent of Rs. 73.99 Lakhs and 83.47 Lakhs in the financial year and the immediately preceding financial year;

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

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

(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For MATHESH & RAMANA
CHARTERED ACCOUNTANTS

Sd/-
B. V. RAMANA REDDY
Partner
M. No. 026967

Place: Hyderabad
Date: 30.05.2026
UDIN: 26026967HLHPKX3159

ANNEXURE - B TO THE INDEPENDENT AUDITOR'S REPORT

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 ORTIN GLOBAL LIMITED (Formerly known as Ortin Laboratories Limited) ("the Company") as of 31st March 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls:

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

Auditors' Responsibility:

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

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

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

Meaning of Internal Financial Controls over Financial Reporting:

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

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

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting:

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

Opinion:

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

For MATHESH & RAMANA
CHARTERED ACCOUNTANTS

Sd/-
B. V. RAMANA REDDY
Partner
M. No. 026967

Place: Hyderabad
Date: 30.05.2026
UDIN: 26026967HLHPKX3159

Balance Sheet as at 31st March 2026

Rupees in Lakhs

	Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
	ASSETS:			
1	**NON-CURRENT ASSETS:**			
	(a) Property, Plant and Equipment	3	**0.50**	0.36
	(b) Capital Work-in-Progress		**-**	-
	(c) Investment Property		**-**	-
	(d) Goodwill		**-**	-
	(e) Other Intangible Assets		**-**	-
	(f) Intangible Assets under development		**-**	-
	(g) Biological Assets other than bearer plants		**-**	-
	(h) Financial Assets			
	(i) Investments		**-**	-
	(ii) Trade receivables		**-**	-
	(iii) Loans		**-**	-
	(iv) Other Financial Assets	4	**75.65**	36.97
	(i) Deferred Tax Assets (Net)	5	**4.83**	6.53
	(j) Other Non-Current Assets		**-**	-
			80.98	**43.86**
2	**CURRENT ASSETS:**			
	(a) Inventories	6	**-**	1.98
	(b) Financial Assets			
	(i) Investments		**-**	-
	(ii) Trade Receivables	7	**20.05**	26.12
	(iii) Cash and Cash Equivalents	8	**60.59**	37.37
	(iv) Bank balances other than (iii) above		**-**	-
	(v) Loans		**-**	-
	(vi) Other Financial Assets		**-**	-
	(c) Current Tax Assets (Net)		**-**	-
	(d) Other Current Assets	9	303.10	268.76
			383.74	**334.23**
	TOTAL		**464.72**	**378.09**

II	**EQUITY AND LIABILITIES:**			
1	**EQUITY:**			
	(a) Equity Share Capital	10	**813.14**	813.14
	(b) Other Equity	11	**(689.43)**	(615.39)
			123.71	197.75
2	**LIABILITIES:**			
i	**NON-CURRENT LIABILITIES:**			
	(a) Financial Liabilities			
	(i) Borrowings	12	100.50	25.00
	(ii) Trade Payables		**-**	-
	(iii)Other Financial Liabilities		**-**	-
	(b) Provisions		**-**	-
	(c) Deferred Tax Liabilities (Net)		**-**	-
	(d) Other Non-Current Liabilities		**-**	-
			100.50	25.00
ii	**CURRENT LIABILITIES:**			
	(a) Financial Liabilities			
	(i) Borrowings		**-**	-
	(ii) Trade Payables	13	3.84	4.23
	(iii)Other Financial Liabilities		**-**	-
	(b) Other Current Liabilities	14	236.67	151.11
	(c) Provisions		**-**	-
	(d) Current Tax Liabilities (Net)		**-**	-
			240.51	155.34
	TOTAL		**464.72**	378.09

See accompanying notes forming part of the financial statements

As per our report of even date annexed.
For MATHESH & RAMANA
CHARTERED ACCOUNTANTS

For and on behalf of Board
ORTIN GLOBAL LIMITED

B. V. RAMANA REDDY
Partner M. No.: 026967

Place: Hyderabad
Date: 30.05.2026
UDIN: 26026967XCNEUS9509

S. Murali Krishna Murthy
Managing Director
DIN: 00540632

Prashant Prakash Sawant
Whole-time Director
DIN: 11128335

Rahul Madanlal Wani
Chief financial offiicer

Madhu Mala Solanki
Company Secretary and
Compliance Officer

Statement of Profit and Loss for the year ended 31st March 2026

Rupees in Lakhs

	Particulars	Note No.	For the year ended 31.03.2026	For the year ended 31.03.2025
I	Revenue from Operations	15	**10.05**	34.22
II	Other Income	16	**31.45**	4.13
III	**Total Income (I+II)**		**41.50**	38.35
IV	**Expenses**			
	Cost of Materials consumed		**-**	-
	Purchases of Stock In Trade	17	**7.67**	18.42
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	**1.98**	3.04
	Employee Benefits Expense	19	**15.53**	15.34
	Finance Costs	20	**0.22**	0.27
	Depreciation and Amortisation Expense	3	**0.05**	1.17
	Other Expenses	21	**88.39**	85.78
	Total Expenses		**113.84**	124.02
V	Profit/(Loss) before exceptional and extraordinary items and taxes (III-IV)		**(72.34)**	(85.67)
VI	Exceptional Items		**-**	(1.92)
VII	Profit / (Loss) Before Tax (V-VI)		**(72.34)**	(83.75)
VIII	Tax Expense:			
	Current Tax		**-**	-
	Deferred Tax		**1.70**	0.89
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)		**(74.04)**	(84.64)
X	Profit/(loss) from discontinued operations		**-**	-
XI	Tax Expense of discontinued operations		**-**	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		**-**	-
XIII	Profit/(loss) for the period (IX+XII)		**(74.04)**	(84.64)

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		**-**	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		**-**	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		**(74.04)**	(84.64)
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic		**(0.91)**	(1.04)
	(2) Diluted		**(0.91)**	(1.04)
XVII	Earnings per equity share (for discontinued operation):			
	(1) Basic		**-**	-
	(2) Diluted		**-**	-
XVIII	Earnings per equity share(for discontinued & continuing operations)			
	(1) Basic		**(0.91)**	(1.04)
	(2) Diluted		**(0.91)**	(1.04)

See accompanying notes forming part of the financial statements

As per our report of even date annexed.
For MATHESH & RAMANA
CHARTERED ACCOUNTANTS

B. V. RAMANA REDDY
Partner M. No.: 026967

Place: Hyderabad
Date: 30.05.2026
UDIN: 26026967XCNEUS9509

For and on behalf of Board
ORTIN GLOBAL LIMITED

S. Murali Krishna Murthy
Managing Director
DIN: 00540632

Prashant Prakash Sawant
Whole-time Director
DIN: 11128335

Rahul Madanlal Wani
Chief financial offiicer

Madhu Mala Solanki
Company Secretary and
Compliance Officer

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

Rupees in Lakhs

Particulars	31.03.2026	31.03.2025
Cash Flows from Operating Activities		
Net profit before tax	**(72.34)**	(83.75)
Adjustments for :		
Finance Cost recoginsed in Profit & Loss	**0.22**	0.27
Depreciation	**0.05**	1.17
Profit / Loss on Sale of Assets	**(4.10)**	-
Operating profit before working capital changes	**(76.17)**	(82.31)
Movements in Working Capital :		
(Increase)/Decrease in Trade and Other Receivables	**6.07**	150.53
(Increase)/Decrease in Inventories	**1.98**	3.04
(Increase)/Decrease in Other Financial Assets	**(38.67)**	(13.60)
(Increase)/Decrease in Other Assets	**-**	-
(Increase)/Decrease in Other Current Assets	**(34.34)**	(50.22)
Increase/(Decrease) in Trade Payables	**(0.39)**	(3.59)
Increase/(Decrease) in Other Financial Liabilities	**-**	-
Increase/(Decrease) in Other Non Current and Current Liabilities	**85.56**	(42.46)
Increase/(Decrease) in Provisions	**-**	(2.42)
Changes in Working Capital	**20.21**	41.28
Cash generated from operations	**(55.96)**	(41.03)
Direct Taxes Paid	**-**	-
Net Cash from operating activities (A)	**(55.96)**	(41.03)
Cash flows from Investing Activities		
Purchase & Sale of Fixed Assets	**3.90**	(0.36)
Changes in Investments	**-**	-
Net Cash used in Investing Activities (B)	**3.90**	(0.36)
Cash flows from Financing Activities		
Proceeds from issue of Equity Investments of Company	**-**	-
Repayment/(Proceeds) of/from borrowings	**75.50**	**(155.23)**
Finance Cost	**(0.22)**	(0.27)
Increase/decrease in short term borrowings	**-**	-
(Increase)/Decrease in Other bank balances	**-**	**188.33**
Net Cash used in Financing Activities (C)	**75.28**	32.83
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	**23.22**	(8.56)
Cash and Cash equivalents at the beginning of the year	**37.37**	45.93
Cash and Cash equivalents at the ending of the year	**60.59**	37.37

Particulars	31.03.2026	31.03.2025
Cash and Cash Equivalents	**60.59**	37.37
Shoret Term Borrowings From Banks	**-**	-
	60.59	37.37

As per our report of even date annexed.
For MATHESH & RAMANA
CHARTERED ACCOUNTANTS

For and on behalf of Board
ORTIN GLOBAL LIMITED

B. V. RAMANA REDDY
Partner M. No.: 026967

Place: Hyderabad
Date: 30.05.2026
UDIN: 26026967XCNEUS9509

S. Murali Krishna Murthy
Managing Director
DIN: 00540632

Prashant Prakash Sawant
Whole-time Director
DIN: 11128335

Rahul Madanlal Wani
Chief financial offiicer

Madhu Mala Solanki
Company Secretary and
Compliance Officer

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. Description of the Company

Corporate Information

Ortin Global Limited (formerly known as Ortin Laboratories Limited) (the company) is engaged in the manufacturing and trading of pharmaceuticals, Drugs and Intermediates, to manufacture, sell or export all types of medicines including ayurvedic, homeopathic, unani, biochemical, nature cure, etc and also to engage in real estate. The Company is a public limited company incorporated and domiciled in India and has its registered office at Banjarahills, Hyderabad. The equity shares of the Company are listed on BSE Limited and National Stock Exchange of India Limited.

The Company has changed its name from Ortin Laboratories Limited to Ortin Global Limited in the EOGM held on 11.04.2024 and the same has been approved by Registrar of Companies on 14.06.2024. The Company has also added additional main objects in the EOGM held on 11.04.2024.

The principal accounting policies applied in the preparation of the financial statements are setout below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2. Significant Accounting Policies

a. Basis of Preparation

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other relevant provisions of the Companies Act, 2013.

The financial statements have been prepared on a going concern basis and under the historical cost convention, except for those assets and liabilities which are required to be measured at fair value under the applicable Ind AS.

The financial statements have been prepared on an accrual basis and in accordance with the presentation and disclosure requirements of Division II of Schedule III to the Companies Act, 2013, applicable to companies whose financial statements are prepared in accordance with Ind AS.

b. Functional and Presentation Currency

These financial statements are presented in Indian Rupees (₹), which is the Company's functional currency. All amounts disclosed in the financial statements are rounded off to the nearest Rs. lakhs, unless otherwise stated.

c. Use of Estimates and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively in the period in which the estimates are revised.

Significant areas involving estimates and judgements include:

- determination of net realisable value of inventories;
- estimation of provision for expired, near-expiry, obsolete and slow-moving pharmaceutical inventory;
- impairment of trade receivables;
- recognition of revenue and variable consideration;
- recognition of rebates, discounts and sales returns;
- determination of useful lives of property, plant and equipment;
- recognition of deferred tax assets;
- measurement of employee benefit obligations; and
- measurement of provisions and contingencies.

d. Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

Cost includes expenditure that is directly attributable to the acquisition or construction of the asset and, where applicable, the estimated cost of dismantling and removing the asset and restoring the site.

Subsequent expenditure is capitalised only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost can be measured reliably.

e. Depreciation

Depreciation on property, plant and equipment is provided on a straight-line basis over the estimated useful lives of the assets, in accordance with Schedule II to the Companies Act, 2013, except where management determines that a different useful life is appropriate based on the expected pattern of consumption of economic benefits. Depreciation is provided on a pro-rata basis from the date an asset is available for use.

The estimated useful lives are as follows:

Type of Asset	Estimated useful life in years
Buildings	
i) Main Plant Building	30
ii) Other Building	60
Plant & Machinery	15
Lab Equipment	25
Material Handling	7.5
Fire fighting	7.5
Vehicles	8
Computers	3
Office Equipment	5
Furniture & Fixtures	10

The useful lives and residual values of assets are reviewed at each reporting date.

f. Inventories

Inventories principally comprise pharmaceutical products, medicines, healthcare products and other traded goods. Inventories are measured at the lower of cost and net realisable value. The cost of inventories comprises the purchase price, duties and taxes other than those subsequently recoverable from the taxation authorities, freight, handling and other costs directly attributable to the acquisition of inventories. Cost is determined on a weighted average basis. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

The Company periodically reviews inventories for:

- expiry;
- near-expiry products;
- slow-moving inventory;
- obsolete inventory;
- damaged inventory; and
- products that are otherwise not expected to be sold at or above their carrying cost.

Appropriate provision/write-down is recognised for inventories where the carrying amount is not expected to be realised through sale or return.

Inventories that have expired or are otherwise determined to be non-saleable are written off in the period in which such determination is made.

g. Revenue Recognition

Revenue is recognised in accordance with Ind AS 115 – Revenue from Contracts with Customers.

Revenue from sale of pharmaceutical products is recognised when control of the goods is transferred to the customer, generally upon delivery of the products to the customer or in accordance with the terms of the underlying contract.

Revenue is measured at the amount of consideration to which the Company expects to be entitled in exchange for transferring the promised goods, excluding amounts collected on behalf of third parties, such as GST.

Revenue is recognised net of:

- trade discounts;
- volume rebates;
- schemes and incentives;
- sales returns;
- discounts and other similar adjustments.

Where consideration includes variable amounts, revenue is recognised only to the extent that it is highly probable that a significant reversal of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is subsequently resolved.

h. Sales Returns

The Company recognises a liability for expected sales returns based on historical experience, contractual terms and other relevant factors.

Where applicable, the Company recognises an asset representing its right to recover products from customers upon settlement of the return obligation, subject to appropriate adjustment for any expected reduction in value.

The estimates relating to sales returns are reviewed at each reporting date.

i. Trade Receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less allowance for impairment.

The Company applies the simplified approach prescribed under Ind AS 109 for measuring expected credit losses on trade receivables.

Accordingly, the Company recognises lifetime expected credit losses on trade receivables using a provision matrix based on historical credit loss experience, adjusted for forward-looking information, where appropriate.

Trade receivables are written off when there is no reasonable expectation of recovery.

j. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, balances with banks and short-term highly liquid investments having original maturities of one year or less and which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

k. Financial Instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are initially measured at fair value, except where otherwise required under Ind AS.

Financial assets are subsequently classified and measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss,

depending upon the Company's business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

l. Impairment of Financial Assets

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost and other financial assets to which the impairment requirements of Ind AS 109 apply.

For trade receivables, the Company applies the simplified approach and recognises lifetime expected credit losses.

m. Foreign Currency Transactions

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction.

Foreign currency monetary assets and liabilities are translated at the exchange rate prevailing at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in the Statement of Profit and Loss in the period in which they arise.

n. Employee Benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense as and when the related service is rendered.

Defined contribution plans

Contributions to defined contribution schemes, including provident fund and other applicable statutory contributions, are recognised as an expense when employees render services entitling them to the contributions.

Defined benefit plans

The Company's liability towards defined benefit obligations is determined using the Projected Unit Credit Method.

Remeasurements comprising actuarial gains and losses are recognised in Other Comprehensive Income in the period in which they arise.

o. Leases

The Company assesses whether a contract contains a lease at the inception of the contract.

For leases in which the Company is a lessee, a right-of-use asset and corresponding lease liability are recognised at the commencement date, except for short-term leases and leases of low-value assets where the applicable exemption is elected.

The lease liability is initially measured at the present value of future lease payments.

The right-of-use asset is subsequently depreciated over the lease term or useful life, as applicable.

p. Income Tax

Income tax expense comprises current tax and deferred tax.

Current tax

Current tax is measured at the amount expected to be paid to the tax authorities based on taxable income for the year and applicable tax rates.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their corresponding tax bases.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which such deductible temporary differences and unused tax losses can be utilised.

q. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation as a result of a past event, an outflow of resources embodying economic benefits is probable, and a reliable estimate can be made of the amount of the obligation.

Contingent liabilities are disclosed when there is a possible obligation or a present obligation that is not recognised because an outflow of resources is not probable or the amount cannot be measured reliably.

Contingent assets are not recognised but are disclosed when an inflow of economic benefits is probable.

r. Borrowing Costs

Borrowing costs directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of those assets.

Other borrowing costs are recognised as an expense in the period in which they are incurred.

s. Earnings Per Share

Basic earnings per share is calculated by dividing the profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is calculated by adjusting the profit or loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

t. Segment Reporting

Operating segments are identified based on the internal reports regularly reviewed by the Chief Operating Decision Maker (CODM) for the purpose of allocating resources and assessing performance.

Operating segments are reported in a manner consistent with the internal reporting provided to the CODM.

u. Cash Flow Statement

The cash flow statement is prepared in accordance with Ind AS 7 – Statement of Cash Flows using the indirect method for reporting cash flows from operating activities.

v. Dividends

Dividends on equity shares are recognised as a liability when approved by the shareholders of the Company.

Interim dividends are recognised as a liability when declared by the Board of Directors.

w. Events after the Reporting Period

Events occurring after the reporting date that provide additional evidence of conditions existing at the reporting date are recognised in the financial statements.

Material non-adjusting events are disclosed in the notes to the financial statements.

NOTE NO. 3

PROPERTY, PLANT & EQUIPMENT

Rupees in Lakhs

S. No.	PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as on 01.04.2025	Additions	Deletions	Cost as on 31.03.2026	Upto 01.04.2025	For the Year	Deletions	Upto 31.03.2026	As on 31.03.2026	As on 31.03.2025
1	Vehicles	-	0.20	-	0.20	-	0.03	-	0.03	0.17	-
2	Air Conditioner	0.36	-	-	0.36	-	0.02	-	0.03	0.33	0.36
TOTAL		**0.36**	**0.20**	**-**	**0.56**	**-**	**0.05**	**-**	**0.06**	**0.50**	**0.36**
PREVIOUS YEAR		20.90	0.36	-	21.26	19.74	1.17	-	20.90	0.36	1.17

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

4 Other Financial Assets:

Particulars	As at 31-March-2026	As at 31-March-2025
Unsecured, Considered Good:		
Trade and other deposit	42.47	36.97
Mumbai Office Deposits	33.18	-
	75.65	**36.97**

5 Deferred Tax Assets (Net):

Particulars	As at 31-March-2026	As at 31-March-2025
Opening Balance	6.53	7.42
Add: Adjustment / Credit During the year	(1.70)	(0.89)
Total	**4.83**	**6.53**

6 Inventories:

Particulars	As at 31-March-2026	As at 31-March-2025
Raw material	-	-
Finshed Goods & work in progress	-	-
Stock in Trade	-	1.98
	-	**1.98**

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

NOTE No. 7
TRADE RECEIVABLES As at 31 March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables - Considered Good	4.87	1.29	0.00	0.00	13.82	20.05
Undisputed Trade Receivables - Considered Doubt	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables - Considered Doubt	0.00	0.00	0.00	0.00	0.00	0.00
Total	**4.87**	**1.29**	**0.00**	**0.00**	**13.82**	**20.05**

TRADE RECEIVABLES As at 31 March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables - Considered Good	8.60	3.56	0.32	13.64	0.00	26.12
Undisputed Trade Receivables - Considered Doubt	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables - Considered Doubt	0.00	0.00	0.00	0.00	0.00	0.00
Total	**8.60**	**3.56**	**0.32**	**13.64**	**0.00**	**26.12**

8 Cash and Cash Equivalents:

Particulars	As at 31-March-2026	As at 31-March-2025
Cash in hand	35.50	26.43
Balances with banks	24.80	5.65
Fixed Deposits	0.29	5.29
	60.59	**37.37**

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

9 Other Current Assets:

Particulars	As at 31-March-2026	As at 31-March-2025
Advances - Others	278.68	249.33
Advances to Creditors	0.68	1.13
Accrued Interest	0.08	0.15
GST ITC	19.68	5.94
IT Refund AY 2023-24	-	7.84
TDS Receivable	3.98	4.37
	303.10	**268.76**

10 Share Capital:

	As on 31-03-2026		As on 31-03-2025	
	Number of shares	Amount in Lakhs	Number of shares	Amount in Lakhs
Authorised:				
Equity shares of Rs.10 each with voting rights	96,00,000	960.00	96,00,000	960.00
	96,00,000	**960.00**	**96,00,000**	**960.00**
Issued, Subscribed and Fully Paid-up:				
81,31,392 equity shares of Rs.10/- each fully paid-up	81,31,392	813.14	81,31,392	813.14
Total issued, subscribed and fully paid up share capital	**81,31,392**	**813.14**	**81,31,392**	**813.14**

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

(a) Reconciliation of the shares outstanding at the beginning and at the end of the year

	As on 31-03-2026		As on 31-03-2025	
	Number of shares	Amount in Lakhs	Number of shares	Amount in Lakhs
Equity shares of Rs. 10/-each fully paid				
At the beginning of the year	81,31,392	813.14	81,31,392	813.14
Issued during the year	-	-	-	-
Less: Transferred in demerger process	-	-	-	-
Outstanding at the end of the year	81,31,392	813.14	81,31,392	813.14

(b) Details of share holders holding more than 5% shares in the Company

Name of the shareholder	As on 31-03-2026		As on 31-03-2025	
	Number of shares	% Share holding	Number of shares	% Share holding
SURESH GADALAY	496406	6.10%	-	-

(c) Details of shares held by promoters at the end of the year along with % of change

Name of the Promoter	As on 31-03-2026		As on 31-03-2025		% of change during the year
	Number of shares	% Share holding	Number of shares	% Share holding	
S MURALI KRISHNA MURTHY	17844	0.22%	17844	0.22%	0.00%
VENKATA SUJATHA SANKA	21944	0.27%	21944	0.27%	0.00%
LAKSHMI SRAVANI DASARI	20000	0.25%	20000	0.25%	0.00%
TANDAVA KRISHNA SANKA	40512	0.50%	40512	0.50%	0.00%

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

11 Other Equity:

Particulars	As at 31-March-2026	As at 31-March-2025
Reserves and Surplus:		
Share Forfeiture Reserve:		
Balance, at the beginning of the year	64.53	64.53
Add: Amount received during the year	-	-
Balance, at the end of the year	**64.53**	**64.53**
Surplus in the Statement of Profit and Loss:		
Balance at the beginning of the year	(679.92)	(595.28)
Add: Excess provision written back	-	-
Add: Additions during the year	(74.04)	(84.64)
Net surplus in the statement of profit and loss	**(753.96)**	**(679.92)**
Total	**(689.43)**	**(615.39)**

12 Borrowings (Non-Current):

Particulars	As at 31-March-2026	As at 31-March-2025
Unsecured:		
From Directors & their relatives	80.50	-
Inter Corporate Deposits	20.00	25.00
	100.50	**25.00**

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

NOTE No. 13
Trade Payables As at 31 March, 2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
Undisputed Dues - Others	1.79	1.05	0.00	0.00	3.84
Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	**1.79**	**1.05**	**0.00**	**0.00**	**3.84**

Trade Payables As at 31 March, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
Undisputed Dues - Others	3.23	0.00	0.00	1.00	4.23
Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	**3.23**	0.00	0.00	**1.00**	**4.23**

14. Other Current Liabilities:

Particulars	As at 31-March-2026	As at 31-March-2025
Other Payables	139.04	139.04
Advances from Debtors	92.16	8.19
Directors Remuneration Payable	0.55	1.10
Outstanding Liability for Expenses	4.92	2.78
	236.67	**151.11**

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

15 Revenue from Operations:

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Domestic Sales	10.05	34.22
	10.05	**34.22**

16 Other Income:

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Interest Received	0.04	4.10
Miscellaneous Income	0.79	0.03
Profit on Sale of Vehicle	4.10	-
Interest on Income Tax Refund	2.73	-
Income Tax Refund	23.79	-
	31.45	**4.13**

17 Purchse of Stock in Trade:

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Purchases	7.67	18.42
	7.67	**18.42**

Notes to financial statements for the period ended 31st March 2026
(All amounts in Lakhs of Indian Rupees except as otherwise stated)

18 Change in Inventory:

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Opening Stock of Inventories:		
Work-in-Progress/Finished goods	-	-
Stock in Trade	1.98	5.02
	1.98	5.02
Closing Stock of Inventories:		
Work-in-Progress/Finished goods	-	-
Stock in Trade	-	1.98
	1.98	**3.04**

19 Employee Benefit Expenses:

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Salaries, Wages and Allowances	8.43	8.70
Directors Remuneration	6.60	6.60
Staff Welfare Expenses	0.50	0.04
	15.53	**15.34**

20 Finance Costs:

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Interest on Late Payment of Taxes	0.06	0.15
Interest - Others	-	0.08
Bank Charges (Including Loan Processing Charges)	0.16	0.04
	0.22	**0.27**

21 Other Expenses:

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Rates and Taxes	0.06	1.31
Penalties	1.67	0.32
Insurance	0.01	0.32
Legal and Professional Charges	10.18	9.13
ROC Expenses	0.33	0.30
Listing Fee	7.18	8.44
Computer Maintenance Charges	0.03	-
Communication Expenses	-	0.17
Travel & Conveyance Expenses	1.39	3.50
Rent Office & Godown	47.19	2.98
Power & Fuel	3.01	4.50
Sales & Business Promotion	0.01	0.07
Commission on Sales	5.78	2.30
Office Maintenance	-	0.20
Postage and Courier	0.05	0.12
Membership and Subscription	0.12	0.12
Late Supply Charges	-	0.02
Income Tax Paid	-	33.90
Printing & Stationery	0.31	0.31
Payment to Auditors		
Statutory Audit	1.50	1.50
GST & Accounts Compilation Charges	0.27	-
Repairs & Maintanance Expenses	0.26	1.59
Freight & Tranportation	0.44	1.41
Consultancy Charges	2.20	-
Advertisement	0.67	0.66
Miscellaneous Expenses	5.31	8.30
Consumables	-	0.01
Brokerage	0.42	-
Shortage and Spoiled Goods	-	4.30
	88.39	**85.78**

Note No. 22: FINANCIAL RATIOS

S. No.	Ratio	Numerator	Denominator	2026	2025	% Variance	Reasons for variance of above 25%
1	Current Ratio (in times)	Current Assets	Current Liabilities	1.60	2.15	-25.84	Variance is primarily on account of increase in current liabilities.
2	Debt - Equity Ratio (in times)	Total Debt	Total Equity	0.81	0.13	542.60	Variance is primarily on account of increase in debt and decrease in equity.
3	Debt Service Coverage Ratio (in times)	Earnings available for Debt Service	Debt Service	NA	NA	NA	-
4	Return on Equity Ratio (in %)	Profit After Tax	Average Equity	-9.11	-10.41	-12.52	-
5	Inventory Turnover Ratio (in times)	Net Sales	Average Inventory	NA	17.28	NA	-
6	Trade Receivables Turnover Ratio (in times)	Revenue from Operations	Average Trade Receivables	0.50	1.31	-61.74	Variance is primarily on account of decrease in sales.
7	Trade Payables Turnover Ratio (in times)	Adjusted Expenses	Average Payables	7.22	8.61	-16.17	-
8	Net Capital Turnover Ratio (in times)	Revenue from Operations	Average Working Capital (i.e. Total current assets less Total current liabilities)	0.07	0.19	-63.32	Variance is primarily on account of decrease in sales.
9	Net Profit Ratio (in %)	Profit After Tax	Revenue from Operations	-736.72	-247.34	197.85	Variance is primarily on account of decrease in sales.
10	Return on Investment (in %)	Income generated from Investments	Average Investments	NA	NA	NA	-
11	Return on Capital Employed (in %)	Profit before tax and finance costs	Capital Employed = Net Worth + Lease Liabilities + Deferred Tax Liabilities	-58.30	-42.21	38.10	Variance is primarily on account of decrease in equity.

23. FOREIGN EXCHANGE TRANSACTIONS:

There were no foreign exchange earnings and out go during the year.

24. MANAGERIAL REMUNERATION:

		31 March 2026 Amount in Lakhs
1	S. Murali Krishna Murthy	6.60

The above figures do not include Sitting fee paid and provision for gratuity and leave encashment.

25. REMUNERATION TO AUDITORS:

	31 March 2026 Amount in Lakhs
Audit fee	1.50
TOTAL	**1.50**

26. CONTINGENT LIABILITIES:

Estimated amount of contracts remaining to be executed on Capital Accounts and not provided for – NIL.

Other Contingent Liabilities:

1. GST demands for the financial years 2017-18, 2018-19, 2019-20 and 2020-21 proposed through show cause notices and demands raised for which either appeals has been filed or yet to be filed: Rs. 2,432.00 Lakhs.
2. TDS notices raised for the financial years 2008-09 to 2023-24: Rs. 1.88 Lakhs.

27. DEFERRED TAX :

	31 March 2026 Amount in Lakhs
During the year the Company has provided for the Net Deferred Tax Liability/ Assets in the books of account.	
Net Block as per Companies Act	0.50
Net Block as per Income Tax Act	19.69
Timing Difference	19.19
Net Deferred Tax Asset as on 31-03-2026	4.83
Less: Deferred Tax Asset as on 31-03-2025	6.53
Effect on Profit and Loss Account (Deferred Tax Expense for the year)	1.70

Deferred tax Asset represents timing differences in depreciation on fixed assets.

28. EARNINGS PER SHARE:

(A) BASIC EARNING PER SHARE

Amount in Lakhs

i.	Number of equity shares outstanding at the beginning of the year.	81,31,392
ii.	Number of equity shares issued during the year.	Nil
iii.	Total number of equity shares outstanding at the end of the year. (used for denominator for calculating EPS)	81,31,392
iv.	Profit available to share holders.	(74.04)
v.	Basic Earnings per Share. (Face Value Rs. 10/-) in Rupees	(0.91)

(B) DILUTED EARNING PER SHARE

Amount in Lakhs

i.	Number of equity shares outstanding as per Point No. iii above.	81,31,392
ii.	Weighted average number of potential equity shares outstanding	Nil
iii.	Weighted average number of shares outstanding (used for denominator for calculating EPS)	81,31,392
iv.	Profit available to share holders	(74.04)
v.	Diluted Earnings per Share. (Face Value Rs. 10/-) in Rupees	(0.91)

29. RELATED PARTY TRANSACTIONS:

Related party disclosures in the Form AOC-2 of Companies Act 2013 is as follows:

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

B. Details of contracts or arrangements or transactions at arm's length basis:

i)	Name of the transacting relating party	:	S. Murali Krishna Murthy
ii)	Description of Relationship between the parties	:	Managing Director of the Company
iii)	Description of the nature of transactions	:	Remuneration, Loans & Advances given and recovered by the Company
iv)	Duration of Contract / agreement / transaction	:	Not Applicable
v)	Terms of Contract / Transaction and Volume of the transactions	:	Rs. 6.60 Lakhs, Rs. 45.65 Lakhs & Rs. 20.98 Lakhs respectively
vi)	Justification for entering in to such contract / transactions	:	Not Applicable
vii)	Date of approval by board	:	12.02.2025
viii)	Amount paid as advances, if any	:	Nil
ix)	Date on which the resolution was passed in general meeting	:	Not Applicable

i)	Name of the transacting relating party	:	Pramod Dayandeo Waghe
ii)	Description of Relationship between the parties	:	Director of the Company
iii)	Description of the nature of transactions	:	Unsecured Loan taken by the Company
iv)	Duration of Contract / agreement / transaction	:	Not Applicable
v)	Terms of Contract / Transaction and Volume of the transactions	:	Rs. 80.50 Lakhs
vi)	Justification for entering in to such contract / transactions	:	Not Applicable
vii)	Date of approval by board	:	12.02.2025
viii)	Amount paid as advances, if any	:	Nil
ix)	Date on which the resolution was passed in general meeting	:	Not Applicable

i)	Name of the transacting relating party	:	Tansimed Innovatives
ii)	Description of Relationship between the parties	:	Entity in which director is interested
iii)	Description of the nature of transactions	:	Purchases, Loan given & Sales by the Company
iv)	Duration of Contract / agreement / transaction	:	Not Applicable
v)	Terms of Contract / Transaction and Volume of the transactions	:	Rs. 0.90 Lakhs, Rs. 5.00 Lakhs & Rs. 7.23 Lakhs
vi)	Justification for entering in to such contract / transactions	:	Not Applicable
vii)	Date of approval by board	:	12.02.2025
viii)	Amount paid as advances, if any	:	Nil
ix)	Date on which the resolution was passed in general meeting	:	Not Applicable

Note: The transactions entered into with the related parties are in the ordinary course of business and have been carried out on an arm's length basis and, accordingly, the provisions relating to obtaining prior approval of the shareholders under Section 188 of the Companies Act, 2013 are not applicable to such transactions. The transactions have been entered into on normal commercial terms and are appropriately disclosed as related party transactions in accordance with the applicable accounting standards and regulatory requirements.

30. In the opinion of the Board the Current assets, Loans and advances are approximately of the value stated if realized in the ordinary course of the business. The provision for depreciation and all known liabilities are adequate and not in excess of the amount considered reasonably necessary.

31. The Company is yet to file Satisfaction of Charges to an extent of Rs. 57.20 Lakhs.

32. Confirmation of balances has not been received from any of the Creditors, Debtors and for Loans & Advances, which are subject to reconciliation. Provision for doubtful debts, if any, in respect of the above and the consequential adjustment, if any, whether of revenue nature or otherwise, will be dealt accordingly.

33. **ADDITIONAL INFORMATION PURSUANT TO PARAGRAPHS 3 & 4 OF PART II OF SCHEDULE III TO THE COMPANIES ACT 2013, (AS CERTIFIED BY A DIRECTOR):** NIL.

34. **DISCLOSURE UNDER MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006:**

    As regards to the compliance of provisions relating to the dues to Micro, Small and Medium Enterprises in terms of Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006, the Company has sent letters to the Creditors to confirm whether they are Micro, Small and Medium Enterprises. The Company is yet to receive the confirmations from them. Hence, the Company could not quantify the dues, if any to the Micro, Small and Medium Enterprises.

35. **SHARE CAPITAL:**

    The paid up capital of the company as on 31st March 2026 is Rs. 8,13,13,920/- divided into 81,31,392 equity share of Rs. 10/- each.

36. Despite the net worth of the Company being eroded more than fifty percent and cash losses for the year under review the accounts were prepared under going concern basis.

37. The cash balance as on 31.03.2026 amounts to Rs. 35.50 Lakhs which given the nature of the business of the company is relatively on higher side. Since we could not undertake physical verification of cash on 31.03.2026, we have relied upon the certificate issued by the management in this regard.

38. The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 but the same does not have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. As the audit trail feature is not adopted in the first place, tampering it with or preserving it by the company as per the statutory requirements for record retention does not arise.

39. All the amounts are rounded off to the nearest lakhs.

40. Previous year figures have been regrouped and restructured wherever necessary.

As per our report of even date annexed.
For MATHESH & RAMANA
CHARTERED ACCOUNTANTS

For and on behalf of Board
ORTIN GLOBAL LIMITED

B. V. RAMANA REDDY
Partner M. No.: 026967

Place: Hyderabad
Date: 30.05.2026
UDIN: 26026967XCNEUS9509

S. Murali Krishna Murthy
Managing Director
DIN: 00540632

Prashant Prakash Sawant
Whole-time Director
DIN: 11128335

Rahul Madanlal Wani
Chief financial offiicer

Madhu Mala Solanki
Company Secretary and
Compliance Officer

Book Post

If undelivered, please return to :

Ortin

ORTIN GLOBAL LIMITED

D. No: 18-305, Ground Floor, Chikkadpally,
Hyderabad – 500020 (Telangana) India