SAB ELECTRONICS DEVICES LIMITED

Regd. Office: SANJAY SINGH GALI NO. 4 SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD, UTTAR PRADESH- 201001, INDIA
Email ID: legal.sedl@gmail.com,
CIN: L29308UP1980PLC004866

07th September, 2026

To,
The Listing Department,
The Metropolitan Stock Exchange of India Limited,
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070
MSEI Symbol: SABELECT

Subject: Submission of Annual Report for the Financial Year 2025-26 of SAB Electronics Devices Limited ("the Company")

Dear Sir(s),

In Compliance with Regulation 30 read with Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby submit a copy of Annual Report for the Financial Year 2025-26 including the Notice of convening 46th Annual General Meeting of the Company scheduled to be held on **Wednesday the 30th day of September, 2026 at 12:00 P.M. at Sanjay Singh Gali No.4, Shakti Nagar Colony Devi Mandir Road, Ghaziabad, Uttar Pradesh-201001**. Kindly take note of the same**.**

This is for your information and record.

For and on behalf of
SAB ELECTRONICS DEVICES LIMITED

Satish Ahuja

Digitally signed by Satish Ahuja
Date: 2026.09.07 16:35:00 +05'30'

SATISH AHUJA
DIRECTOR
(DIN: 02347649)
Office Address - Sanjay Nagar, Gali No. 4, Shakti Nagar Colony
Devi Mandir Road, Ghaziabad, Uttar Pradesh-201001

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SAB ELECTRONICS DEVICES LIMITED

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COMPANY INFORMATION

CIN:	**L29308UP1980PLC004866**
BOARD	**Mr. Satish Ahuja** (Director) **Mrs. Nishi Ahuja** (Director) **Mr. Ishwari Datt Pant** (Whole Time Director & Chief Financial Officer)
SECRETARIAL AUDITOR :	**M/s Meenu G. & Associates, Company Secretaries** **Address: 9089/2, Multani Dhanda, Pahar Ganj, New Delhi- 110055** Contact No: 8920888492
COMPANY	**Mr. Suranjan Upadhyaya** **(Appointed w.e.f. 23/02/2026)**
BANKERS:	**Yes Bank Limited**
STATUTORY AUDITORS:	**S.K Chaudhary & CO, Chartered Accountants** 617 Attarsuiya, Near Gole Park Pryagraj Allahabad *Contact No 8884080833*
REGISTERED OFFICE:	Sanjay Singh Gali No. 4, Shakti Nagar Colony Devi Mandir Road, Ghaziabad, Uttar Pradesh-201001
REGISTRAR	**Abhipra Capital Limited** GF 58-59 World trade Centre, Barakhamba Lane New Delhi *No.*: 011-42390725

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Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

ISIN	INE617R01017
COMPANY WEBSITE:	http://sabelectronics.com/
E-MAIL:	legal.sedl@gmail.com
STOCK	Metropolitan Stock Exchange of India Limited (MSEI)

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CIN: L29308UP1980PLC004866

NOTICE OF 46TH THE ANNUAL GENERAL MEETING

NOTICE is hereby given that the 46th (forty-six) Annual General Meeting of the Members of **SAB Electronics Devices Limited ("the Company")** will be held on **Wednesday, the 30th day of September, 2026** at **12:00 A.M.** at the registered office of the Company situated at Sanjay Singh Gali No 4 Shakti Nagar Colony Devi Mandir Road, Ghaziabad, Uttar Pradesh-201001– at notice, to transact the following business:

ORDINARY BUSINESS:

ITEM NO.1 To receive, consider and adopt the audited financial statements including Balance Sheet as at **March 31, 2026** together with the Profit and Loss Account for the same Financial Year along with schedules appended thereto and the Report of the Board of Directors and Auditors thereon.

ITEM NO.3 To appoint S. K Chaudhary & Co. (FRN: 014268C), Chartered Accountants, as Statutory Auditor of the Company for a period of five years, from the conclusion of the 46th Annual General Meeting until the conclusion of 51 Annual General Meeting of the company.

ITEM NO.-3: To appoint a director in place of Mr. Satish Ahuja (DIN: 02347649) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-appointment.

By the order of the Board
SAB Electronics Devices LIMITED

Sd/-
Satish Ahuja
(Director)
DIN: 02347649

Off. Add: Sanjay Singh Gali No.4, Shakti Nagar Colony
Devi Mandir Road, Ghaziabad, Uttar Pradesh-201001
Place: Ghaziabad
Date: 05/09/2026

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (THE MEETING) IS ENTITLED TO APPOINT PROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY. THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. PROXY IN ORDER TO BE EFFECTIVE MUST BE DEPOSITED WITH THE COMPANY AT ITS REGISTERED OFFICE NOT LESS THAN 48 HOURS BEFORE THE SCHEDULED TIME OF THE MEETING.**

   In case a proxy is proposed to be appointed by a member holding more than 10% of the total share capital of the company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in aggregate not more than ten percent of the total share capital of the Company.

   PROXIES SUBMITTED ON BEHALF OF THE COMPANIES, SOCIETIES, ETC., MUST BE SUPPORTED BY AN APPROPRIATE RESOLUTION / AUTHORITY, AS APPLICABLE. An incomplete proxy form or proxy form received beyond time limit is liable to be rejected. A proxy form is enclosed.

2. Members/Proxies should bring the Attendance Slip duly filled in for attending the meeting along with their copy of Notice of AGM. No extra attendance slip and/or Notice of AGM will be provided at the venue of the Annual General Meeting. Also, *Route map to the venue of meeting is enclosed.*

3. Corporate Members intending to send their authorized representative(s) are requested to send a duly certified copy of the Board Resolution authorizing their representative to attend and vote at the Annual General Meeting.

4. Proxies shall be made available for inspection during the period beginning twenty-four hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the meeting.

5. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. The said form can be downloaded from the Members' reference available on the Company's website under Investor resources. Members are requested to submit the said details to their Depository Participants in case the shares are held by them in electronic form and to the Company's Registrar and Transfer Agent ('RTA') in case the shares are held by them in physical form, quoting their folio number.

6. As per Regulation 40 of the SEBI Listing Regulations, as amended, transfer of securities would be carried out in dematerialized form only with effect from April 1, 2019, except in case of transmission or transposition of securities. However, Members can continue to hold shares in physical form. In view of the same 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's RTA for assistance in this regard.

7. All the material documents, Resolutions, Memorandum and Articles of Association of the Company etc. are open for inspection to the members during the office hour of all working day till the conclusion of the Annual General Meeting at the registered office of the Company.

8. Members are requested to notify the change in address, if any, to the Company quoting their Folio Numbers, Name and number of shares held by them etc.

9. Members are requested to register their e-mail addresses with the Company or depository for receiving communications including Annual Reports, Notices and Circulars etc. by the Company electronically.

10. For security reasons, no article/baggage will be allowed at the venue of the meeting.

11. Members who hold shares in dematerialized form are requested to write their Client ID and DP ID Numbers and those who hold shares in physical form are requested to write their Folio Number in the Attendance Slip for attending the Meeting.

12. The Explanatory Statement pursuant to Section 102 of the Act in respect of the business under Item Nos. 4 & 5 set out above are annexed hereto.

13. All documents referred to in accompanying Notice and Explanatory Statement shall be open for inspection by members and shall be available at the registered office of the Company on all working days during business hours from the date of this Notice up to the date of AGM.

14. Ms. Meenu Gupta has been appointed as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting process in a fair and transparent manner.

15. Only bona fide members of the Company whose names appear on the Register of Members/Proxy holders, in possession of valid attendance slips duly filled and signed will be permitted to attend the meeting. The Company reserves its right to take all steps as may be deemed necessary to restrict non-members from attending the meeting

16. DECLARATION OF RESULTS ON THE RESOLUTIONS:

The Scrutinizer shall, immediately after the completion of the scrutiny of the voting (votes cast during the AGM), within 2 working days from the conclusion of the AGM, submit a consolidated Scrutinizer's report of the total votes cast in favor and against the resolution(s), invalid votes, if any, and whether the resolution(s) has/have been carried or not, to the Chairman or a person authorized by him in writing.

The result declared along with the Scrutinizer's Report shall be placed on the Company's website http://sabelectronics.com immediately after the result is declared.

Subject to the receipt of requisite number of votes, the resolutions shall be deemed to be passed on the date of the Meeting i.e. 30th September, 2026.

By the order of the Board SAB Electronics Devices LIMITED

Sd/-

Satish Ahuja (Director) DIN: 02347649
Off. Add: Sanjay Singh Gali No.4, Shakti Nagar Colony
Devi Mandir Road, Ghaziabad, Uttar Pradesh-201001

Place: Ghaziabad
Date: 30.09.2026

SAB ELECTRONICS DEVICES LIMITED

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Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

ANNEXURE TO THE NOTICE

Details of the Directors seeking re-appointment in the forthcoming Annual General Meeting

[Pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Secretarial Standard-2 on General Meetings]

Name of the Director	Mr. Satish Ahuja
DIN	02347649
Age (Years)	66 Years
Nationality	Indian
Qualification	B.Com (H)
Expertise in Special Functional Area	Experience in Accounting and GST
Date of First Appointment on the Board of the Company	12/11/2014
Terms & condition of re- appointment/appointment	Re- Appointment for 1 year
Details of remuneration sought to be paid and remuneration last drawn	NIL
Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner	NIL
Relationship between the Directors inter se and another Key Managerial Person	Husband of Ms. Nishi Ahuja
No. of Board Meetings attended during the year	-
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	Regency World Consulting Limited
Membership/ Chairmanships of Committees of Boards of Other Companies. (Only Audit Committee and Stakeholders' Relationship Committee have been considered)	NIL

Note:

1. The aforesaid information is as at 31st March, 2026.

2. The Directorships/Committee Memberships exclude foreign companies and companies incorporated under Section 8 of the Companies Act, 2013.

3. Only four committees viz. Audit Committee, Nomination & Remuneration Committee, Internal Complaints Committee and Risk Management Committee have been considered for determining Chairmanship/Membership which is pursuant to the provisions of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015.

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CIN: L29308UP1980PLC004866

Form No. MGT-11 Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: L29308UP1980PLC004866
Name of the company: SAB Electronics Devices Limited
Registered office: Sanjay Singh Gali No 4 Shakti Nagar Colony Devi Mandir Road, Ghaziabad, Uttar Pradesh, India, 201001
Name of the Members:
Registered Address:
E-mail ID:
Folio No./ Client ID:
DP ID:

II/We, being the member(s) of ……………………………………… shares of the above named company, hereby appoint

1. Name: ____________________________ Address: ____

E-mail ID: _____________________________________Signature: _________________________________, or failing him/her

2. Name: ____________________________ Address: ____

E-mail ID: _____________________________________Signature: _________________________________, or failing him/her

3. Name: ____________________________ Address: ____

E-mail ID: _____________________________________Signature: _________________________________, or failing him/her

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the **46th (Forty-six) Annual General Meeting** of Shareholders of the Company to be held on **Wednesday, the 30th day of September, 2026 at 12:00 A.M.** at the corporate office of the Company at **Sanjay Singh Gali No 4 Shakti Nagar Colony Devi Mandir Road, Ghaziabad, Uttar Pradesh, India, 201001**, at notice and at any adjournment thereof in respect of such resolutions as indicated below:

SAB ELECTRONICS DEVICES LIMITED

Regd. Office: SANJAY SINGH GALI NO. 4 SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD, UTTAR PRADESH- 201001, INDIA

Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

Sl. No	Particulars
Ordinary Business	
1.	Adoption of Annual Accounts along with Board's Report and Auditors Report for the Financial Year ended March 31, 2026
2	To appoint S. K Chaudhary & Co. (FRN: 014268C), Chartered Accountants, as Statutory Auditor of the Company for a period of five years, from the conclusion of the.46th Annual General Meeting until the conclusion of 51st Annual General Meeting of the company
3	To appoint a director in place of Mr. Satish Ahuja (DIN: 02347649) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-appointment.

Affix Revenue

Stamp

** This is optional. Please put a tick mark (√) in the appropriate column against the resolutions indicated in the box. If a member leaves the "For" or "Against" column blank against any or all the Resolutions, the proxy will be entitled to vote in the manner he/she thinks appropriate. If a member wishes to abstain from voting on a particular resolution, he/she should write "Abstain" across the boxes against the Resolution.

Signed this …… Day of ……………………… 2026

Affix One Rupee Revenue Stamp

Signature of shareholder...……………………………….

Signature of Proxy holder(s) ………………………………….

Note:

This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

SAB ELECTRONICS DEVICES LIMITED

Regd. Office: SANJAY SINGH GALI NO. 4 SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD, UTTAR PRADESH- 201001, INDIA

Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

ATTENDANCE SLIP

Name:	
Address:	
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	

*Applicable for investors holding shares in Electronic form.

1. I hereby record my presence at the **46th (forty-six) Annual General Meeting** of the Company being held on **Wednesday, the 30th day of September, 2026 at 12:00 P.M.** at the corporate office of the Company at **Sanjay Singh Gali No 4 Shakti Nagar Colony Devi Mandir Road, Ghaziabad, Uttar Pradesh-201001**

2. Signature of the Shareholder/ Proxy Present

3. Shareholder / Proxy holder wishing to attend the meeting must bring the Attendance Slip to the meeting and handover the same at the entrance duly signed.

4. Shareholder / Proxy holder desiring to attend the meeting may bring his / her copy of the Notice for reference at the meeting.

NOTE: PLEASE CUT HERE AND BRING THE ABOVE ATTENDANCE SLIP TO THE MEETING.

SAB ELECTRONICS DEVICES LIMITED

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Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

Form No. MGT-12

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1) (c) of the Companies (Management and Administration) Rules, 2014]

POLLING PAPER

FOR FORTY-SIX ANNUAL GENERAL MEETING SCHEDULED ON WEDNESDAY, THE 30TH DAY OF, 2026 AT SANJAY SINGH GALI NO. 4, SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD UTTAR PRADESH-201001

S. No	**Particulars**	**Details**
1	Name of the first named shareholder (in block letters)	
2	Postal Address	
3	Registered Folio No. /*Client ID No. (*Applicable to investors holding shares in dematerialized form)	
4	Class of Share Equity	

I hereby exercise my vote in respect of Ordinary/Special resolution enumerated below by recording my assent or dissent to the said resolutions in the following manner:

S.No	Resolution	No. of Share held	For	Against
1	To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 and the Reports of the Board of Directors and Auditors thereon, along with Cash Flow Statement			
2	To appointment of M/S S.K. Chaudhary & CO. Chartered Accounted (FRN: 014268C) as Statutory Auditor of the Company			

3	To appoint a director in place of Mr. Satish Ahuja (DIN: 02347649) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-appointment.			

Place: New Delhi **(Signature of the Shareholder)** **(Name & Signature of the Proxy)**

Date: 30.09.2026

Note: Proxy who are attending and voting in this Forty-six Annual General Meeting on behalf of members are requested to first write their name before signing it

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CIN: L29308UP1980PLC004866

Dematerialization of physical shares and Updation of Bank Details & PAN

Dear Shareholders,

We would like to inform you that Securities and Exchange Board of India (SEBI) vide their Circular No. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated 16th March, 2023, has mandated all holders of physical securities in listed companies to furnish the PAN, Nomination forms, Contact details, Bank account details, specimen signatures etc. to the RTA.

We observe from our records that the above said details of holders of physical securities have not been updated in your Folios. Hence, we request you to send the details of your PAN, KYC and Nomination form (format is uploaded on website of the Company i.e., https://sabelectronics.com/ to the Registrar and Share Transfer Agent (RTA) (i.e., Abhipra Capital Limited) of the Company on or before September 30, 2026 . If the RTA doesn't have the above said details on September30, 2026 then the Folio shall be frozen by the RTA.

The RTA shall revert the frozen folios to normal status upon-

a) Receipt of all the aforesaid documents / details or
b) Dematerialization of all the securities in such folios.

Please also provide your Email Id, Phone / Mobile No. for record as well as for us to send to you communication by electronic means in accordance with various circulars issued by the Ministry of Corporate Affairs from time to time.

Further, We would also like to inform you that SEBI vide amendment in the Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, dated June 8, 2018, has mandated that the transfer of securities would be carried out in dematerialized form only w.e.f., April 01, 2019.

You are accordingly advised to dematerialize your physical shareholding at earliest. After April 01, 2019, no request for transfer of shares in physical form can be processed by the Company/RTA.

In order to dematerialize your shares, please open a Demat Account with any of the Depository Participant and submit your physical share certificate(s) with them for dematerialization to avoid inconvenience at later stage. An early action in the matter will save you from unnecessary hassle at a later date.

The Company has taken steps and sent the e-mail to its shareholders containing the annexure as annexed below for updation of PAN, KYC, Nomination and Bank Details etc.

Thanking you Yours faithfully
For SAB Electronics Devices Limited
Sd/-

Satish Ahuja (Director)

SAB ELECTRONICS DEVICES LIMITED

Regd. Office: SANJAY SINGH GALI NO. 4 SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD, UTTAR PRADESH- 201001, INDIA

Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

DEAR SHAREHOLDER(S),

RE: UPDATION OF PAN, KYC, NOMINATION AND BANK DETAILS ETC.

Your attention is drawn to the SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated 16th March, 2023, wherein it has been decided by the SEBI to mandatorily update the PAN, KYC, Nomination details, Bank details, contact details and Specimen Signature of all shareholders holding shares in physical form and compulsory linking of PAN with Aadhar No. by all shareholders.

In the said circular, SEBI has also stipulated that if the shareholders holding shares in physical mode do not update the PAN, KYC and Nomination details or these details are not made available to the Company/their Registrar and Share Transfer Agents (RTA) by 30th September, 2023, then such folios shall be frozen by RTA on or after 1st October, 2023 (or any other date as may be notified) as per the directive issued by SEBI. Also, the folios in which PAN is not linked to Aadhaar as on 30.06.2023 or any other date as may be specified by the Central Board of Direct Taxes will also be frozen by the RTA.

Please further note that w.r.t. securities in the frozen folios –

- any service request will be entertained by the RTA only upon registration / updation of PAN, KYC and Nomination details.
- However the frozen folios shall be eligible for any payment including dividend, interest or redemption payment but only through electronic mode upon complying with the requirements stated herein (or as per other directive of SEBI)
- The frozen folios shall be referred by RTA / Company to the administering authority under the Benami Transactions (Prohibitions) Act, 1988 and / or Prevention of Money Laundering Act, 2002, if they continue to remain frozen as on December 31, 2025.

Therefore, you are requested to comply with the following procedure to avoid any freezing of folios: -

1. Update the valid PAN, KYC in Form ISR-1 and Nominations details in Form SH-13 with RTA latest by 30th December, 2025. Copies of Form ISR-1 and Form SH-13 are available on the website of the Company.

2. If you want to register / update the signature in the Company/RTA records, then submit Form ISR–duly verified by your Bank. A copy of Form ISR-2 is available on the website of the Company.

3. In case you do not wish to nominate any person with whom shall vest, all the rights in respect of such shares in the event of your death, you shall file 'Declaration to Opt-out' in Form ISR-3 with our RTA. A copy of Form ISR-3 is available on the website of the Company.

4. If you want to change/cancel the existing nomination, then submit (a) Form SH-14 for change in the nomination details; (b) Form SH-14 and Declaration to Opt-out in Form ISR-3 for cancellation of existing nomination. Copies of Form SH-14 & Form ISR-3 are available on the website of the Company.
   Submit Bank Account details (Name of Bank with Branch address, account number, IFS Code) to our RTA

5. Submit Contact Details i.e. Postal address with PIN, Mobile Number and Email Address to our RTA. (You are requested to kindly update your Email Id and Mobile No. with our RTA for records as well as for receiving communication by electronic means.)

* All forms mentioned above and other relevant information are also available on the website of the company (https://sabelectronics.com/ and https://www.abhipra.com/rta-downloads)

All shareholders, who have not yet dematerialized their shares, are also advised to get their shares converted into demat / electronic form

Please note the following contact details of our RTA to enable you to submit your PAN/KYC/Nomination/Bank details etc.:

ABHIPRA CAPITAL LIMITED

Address: CF 58-59 ,World trade center, Barakhamba Lane New Delhi
***No.*: +91+11- 42390725**
E-mail: info@abhipra.com , website: https://www.abhipra.com/

Thanking you
For SAB Electronics Devices Limited

Sd/-
Satish Ahuja
Director

SAB ELECTRONICS DEVICES LIMITED

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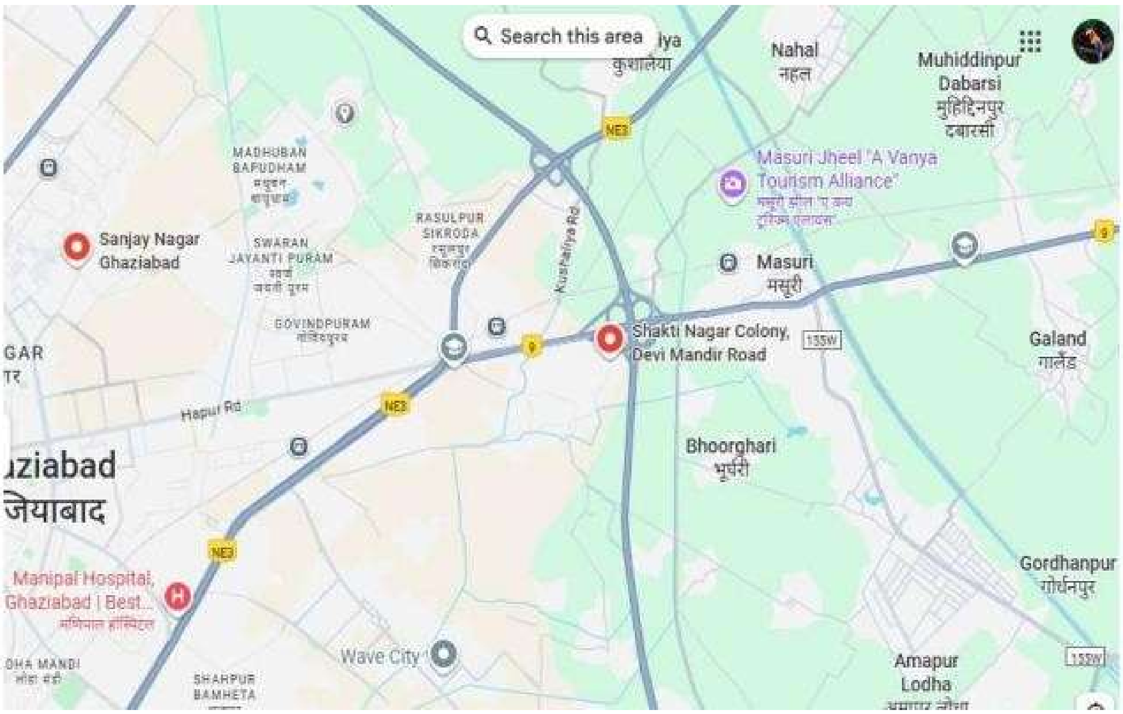
Route Map of Venue of 46th Annual General Meeting



If undelivered please return it to: **SAB Electronics Devices Limited Regd.**
E-mail:legal.sedl@gmail.com

SAB ELECTRONICS DEVICES LIMITED

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Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

DIRECTOR'S REPORT

To,
The Shareholders
The Board of Directors hereby presents its 46th Director's Report on business and operations of the Company, along with Standalone Audited Financial Statements for the Financial Year ended on 31st March, 2026.

1. BACKGROUND

The Company is based in New Delhi (India), was incorporated in 1980 under the provisions of the Companies Act, 1956. We specialize ourselves as a genuine Web, E Commerce and internet marketing service providers. From the idea to the launch of the E-Commerce web site, we provide full technical, designing and internet marketing support. We also provide consultancy for new businesses, we have expanded our range of operations.

2.STATE OF COMPANY'S AFFAIR

The Company was incorporated in 1985 under the provisions of the Companies Act, 1956. With the expected positive momentum in the Indian economy, the Company is focused on growth and achieving profitability along with a renewed commitment to enhance quality and customer service and to reduce costs. Innovations, investment and positive modifications are expected in the near future, boosting the Company's revenues. Together with forward looking strategy, the Company is also focusing extensively on expanding the business and operational improvements through various strategic projects for operational excellence and cost cutting initiatives.

3.FINANCIAL RESULTS

The Financial performance of the Company for the financial year ended 31st March, 2026 is summarized below:

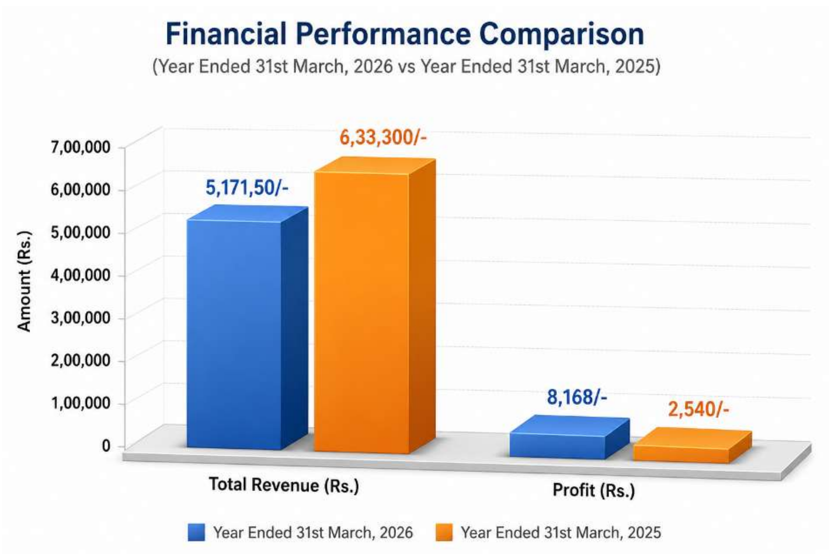
(Rs. In Hundred, Except EPS)

Particulars	For the year Ended	
	31st March 2026	31st March 2025
Revenue From Operation	-	-
Other Income	5171.50	6333.00
Total Revenue (I)	5171.50	6333.00
Total Expenses (II)	5086.86	6307.60
Profit Before Exceptional, Tax & Extraordinary Item	86.64	25.40
Tax Expenses: **Current Tax** **Deferred Tax Liability(Net) Income Tax Earlier Year MAT Credit Entitlement**	- 2.96	- -
Profit After Tax	**81.68**	**25.40**

Earnings Per Share (EPS)	**0.00**	**0.00**
Tax Expenses: **Current Tax** **Deferred Tax Liability(Net) Income Tax** **Earlier Year MAT Credit Entitlement**	- 2.96	- -

4. OPERATIONAL PERFORMANCE

During the period, the company earned total revenue of Rs. 5,171,50/- for the year ended 31st March, 2026 in comparison of Rs. 6,33,300/- for the year ended 31st March, 2025. The Company recorded a profit of Rs. 8,168/- during the year ended 31st March, 2026 against a Profit of Rs. 2,540/- in previous year ended 31st March, 2025.



5. DIVIDEND

The Company is planning to expand and thereby would need funds to invest in future projects. Therefore, the Company does not recommend any dividend but the directors are hopeful for better results in enduing future

6. RESERVES AND SURPLUS

As at the end of the reporting period, in its Reserve and Surplus the Company has balance of Rs. 1,42,49,690/-, Capital Reserve of Rs. 45,625/- and Security Premium Reserve of Rs. 54,00,000/-.
During the period under review the Company has a profit of Rs. 81,68/ - in the current Financial Year.

7. SHARE CAPITAL

There is no change in the Authorised Share Capital and Paid-up Share Capital of the Company during the year under review.

During the period under review, the Company Has Authorized Share Capital of Rs. 4,00,00,000/- (40,00,000 shares of Re. 10/- each) and Paid-up Equity Share Capital of Rs. 11,600,000/- (11,60,000 shares of Re. 10/- each) and Preference Shares of Rs. 6,00,000/- (60000 Preference Shares of Rs. 10/- each)

8. LISTING OF SECURITIES

The Shares of the Company is listed on Metropolitan Stock Exchange of India Limited. The Annual listing fees for the Financial Year 2025-26 have been paid to the Stock Exchanges.

9. DETAILS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

The Company does not have any subsidiaries, associates and joint venture companies. Hence, the disclosure of particulars with respect to information related to performance and financial position of the Subsidiaries, joint ventures or associate Companies subject to rule 8(1) and 8(5)(iv) of Companies (Accounts) Rules, 2014 is not applicable.

10. BRANCHES OF THE COMPANY

During the period under review, the Company doesn't have any branch office.

11. DEPOSITS FROM PUBLIC

The Company has neither invited nor accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was payable or outstanding as on 31st March, 2026.

The Company has neither accepted nor renewed any deposits falling under Chapter V of Companies Act, 2013.

12. PARTICULARS OF CONTRACT OR ARRANGEMENT WITH RELATED PARTIES U/S 188(1)

There is No contract or arrangements entered into by the Company with related parties referred to in sub-section of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto**.**

13. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP) APPOINTED / RESIGNED DURING THE YEAR

The Company has the professional Board with Executive Directors & Non-Executive Directors who bring the right mix of knowledge, skills & expertise and help the company in implementing the best Corporate Governance practices.

During the period under review the Board of Directors of the Company was duly constituted. None of the Directors of the Company are disqualified under the provisions of the Companies Act, 2013. However, due to sudden demise of Independent Director of the Company, the board of directors of the company doesn't have any Independent director on the Board. The Company is actively making every possible effort to appoint the requisite Independent Director(s) to its Board to achieve compliance with the applicable provisions of the Companies Act, 2013 and the SEBI Regulations.

SAB ELECTRONICS DEVICES LIMITED

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LIST OF DIRECTORS AS ON 31ST MARCH, 2026:

S. No.	Name	Designation
1.	Mr. Satish Ahuja	Director
2.	Mr. Ishwari Datt Pant	Whole- time Director
3.	Ms. Nishi Ahuja	Director
4.	Mr. Bhagat Ram Kothari *	Director
5.	Mr. Prachi Kothari**	Additional Non- Executive Director

***Mr. Bhagat Ram Kothari (DIN: 00330953) stands vacated from his office as Director of the Company, with effect from 21-08-2025 due to Resignation**

**** Ms. Prachi Kothari. (DIN:) stands vacated from his office as Director of the Company with effect from -21-08-2025 due to Resignation.**

LIST OF KEY MANAGERIAL PERSONNEL (KMP) AS ON 31ST MARCH, 2026:

S. No.	Name	Designation
1.	Mr. Ishwari Datt Pant	Whole Time Director
2.	Mr. Suranjan Upadhyay*	Company Secretary & Compliance Officer
3.	Mr. Ishwari Datt Pant	Chief Financial Officer

*** Mr. Suranjan Upadhyay (Membership No. A16537) as the Company Secretary and Compliance Officer of the Company with effect from 23-02-2025**

14. <u>MEETINGS HELD DURING THE F.Y. 2025-2026</u>

The Agenda and Notice of the Meetings were circulated well in advance to the respective Directors. During the year under review, 9 (Nine) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 i.e. the maximum interval between any two Board meetings did not exceed 120 days.

S. No.	Date of the Meeting	Mode of the Meeting	Type of the Meeting
1.	29th May 2025	Physical	Board Meeting
2.	27th August 2025	Physical	Board Meeting
3.	29th August 2025	Physical	Board Meeting
4.	02nd September 2025	Physical	Board Meeting
5.	14th November 2025	Physical	Board Meeting
6.	12th December 2025	Physical	Board Meeting
7.	06th February 2026	Physical	Board Meeting
8.	13th February2026	Physical	Board Meeting
9.	23rd February 2026	Physical	Board Meeting

10.	30th December 2025	Physical	Annual General Meeting

Number of the Meetings Attended by the Directors Held during the Year ended 31st March, 2025	
Name of the Director(s)	**Board Meeting Attended**
Mr. Satish Ahuja	9
Mr. Ishwari Datt Pant	8
Ms. Nishi Ahuja	8
Mr. Bhagat Ram Kothari	3
Ms. Prachi Kothari	3

15. COMPOSITION OF COMMITTEES OF THE BOARD AS ON 31ST MARCH 2026:

The Company is currently in the process of properly constituting the Board of Directors in accordance with the provisions of the Companies Act, 2013. This includes taking steps to appoint the requisite numbers of Independent Director(s) to ensure compliance with the formation requirements of various Committees, Such as Audit Committee, Nomination & Remuneration Committee and the Shareholder's Grievance Committee, which rely on the presence of Independent Directors.

16. DECLARATION BY INDEPENDENT DIRECTOR

The Company is actively making every possible effort to appoint the requisite Independent Director(s) to its Board to achieve compliance with the applicable provisions of the Companies Act, 2013 and the SEBI Regulations.

17. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTOR

In terms of Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Company familiarizes the Directors about their role and responsibility at the time of their appointment through a formal letter of appointment. All new independent directors inducted into the Board attend an orientation program. Presentations are regularly made at the meetings of the Board and its various Committees on the relevant subjects. The details of programs for familiarization of Independent Directors can be accessed on the Company's website https://sabelectronics.com/

However, Currently Board of Directors doesn't have any Independent Directors and the Company is actively making every possible effort to appoint the requisite Independent Director(s) to its Board to achieve compliance with the applicable provisions of the Companies Act, 2013 and the SEBI Regulations.

18. DIRECTOR'S RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3) (c) of the Companies Act, 2013, the Directors hereby confirm that:

1.) in the preparation of annual financial statements for the Financial Year ended 31st March, 2026 the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

2.) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Companies as at 31st March, 2026 and of the profit/loss of the Company for the period ended on that date;

3.) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

4.) the Directors have prepared the annual financial statements on a going concern basis;

5.) the Directors have laid down proper internal financial controls to be followed by the company and such internal financial control were adequate and were operating effectively; and

6.) the Directors had devised proper system to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

19. VIGIL MECHANISM /WHISTLE BLOWER POLICY:

The Company in accordance with the provisions of Section 177 (9) of the Act has established a robust Vigil Mechanism Policy for Directors and employees to report genuine concerns to the management viz, instances of unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy and assist the Audit Committee. The Directors and employees are encouraged to come forward and express his/her concern(s) without fear of punishment or unfair treatment.

The Whistle Blower Policy/ Vigil Mechanism Policy of the Company is available on the website https://sabelectronics.com/

20. AUDITOR & AUDITORS' REPORT;

a. Statutory Auditors and Audit Report

Pursuant to Section 139 of the Companies Act, 2013, M/s S.K Chaudhary & Co, Chartered Accountants (FRN: 0142686C) Statutory Auditors of the Company Appointed to fill the casual vacancy by the Board of Directors at the Board meeting held on 06.02.2026 to hold the office for the Period of five years from the Financial Years 2025-26 to 2029-30, subject to the approval of members in the ensuing AGM.

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The Audit Report submitted by Statutory Auditor on Annual Standalone Financial Statement for the Financial Year 2025-26 does not contain any qualification, reservation or adverse remark or disclaimer. The notes to the accounts referred to in the Auditors' Report are self-explanatory and, therefore, do not call for any further comments. The Auditors have also not reported any matter under Section 143(12) of the Companies Act, 2013.

The Statutory Auditors have confirmed that they satisfy the Independence criteria required under the Companies Act, 2013 and Code of Ethics issued by the Institute of Chartered Accountants of India and also confirm that they are eligible to continue with their appointment and that they have not been disqualified in any manner from continuing as Statutory Auditor.

b. Secretarial Auditor & Secretarial Audit Report

In terms of Section 204 of the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the Board of Directors of the Company in the Board meeting held on 05th September, 2026 has appointed M/s Meenu G. & Associates, Company Secretaries as Secretarial Auditor of the Company for the financial year 2025-26. Secretarial audit report as provided by M/s Meenu G. & Associates, Company Secretaries is also annexed to this Report, in the prescribed Form MR-3, as "**Annexure-I**".

c. Disclosure about Cost Audit

As per the Cost Audit Orders, Cost Audit is not applicable to the Company's for the FY 2025-26.

21. CORPORATE GOVERNANCE REPORT

As per Regulation 15 of the SEBI (Listing Regulations and Disclosure Obligations Requirements) Regulations, 2015, the Compliance with the corporate governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V shall not be mandatory, for the time being, in respect of the following class of companies:

A. The listed entity having Paid up Equity Share Capital not exceeding Rs.10 Crore and Net Worth not exceeding Rs.25 Crore, as on the last day of the previous financial year;
B. The Listed Entity which has listed its specified securities on the SME Exchange.

Since the Company's paid-up share capital and Net-worth doesn't exceeded the prescribed threshold limits therefore, Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V are not applicable on the Company.

22. BOARD EVALUATION

SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 mandates that the Board shall monitor and review the Board evaluation framework. The framework includes the evaluation of Director on various parameters such as:

A. Board dynamics and relationship
B. Information flows
C. Decision-making

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D. Relationship with stakeholders
E. Company performance and strategy
F. Tracking Board and committee's effectiveness
G. Peer evaluation

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out an annual performance evaluation of its own performance, the Directors individually. In respect of the above mentioned Evaluation framework, a structured questionnaire was prepared after taking into consideration of the various aspects of the Board & its Committees, execution and performance of specific roles, duties, obligations and governance. The performance evaluation of Executive Directors and Non- Executive

Directors was completed. The Performance evaluation of the Chairman, Non-Executive Directors & Board as a whole was carried out. The Board of Directors expressed their satisfaction with the evaluation process carried out and their own performance evaluation too known as "Self-Assessment".

23. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013.

As required to be reported pursuant to Section 134(3)(g) of Companies Act, 2013, the Complete details of Loans, Investments, Guarantees and Securities covered under Sec 186 of Companies Act, 2013, as per following format:

A. Details of Loans and Advances:

S. No.	Details of the Borrower	Amount	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given
1.	Compusoft Service Pvt. Ltd.	15,00,000	NA	NA
2.	Prince Flemings Credit Limited	23,00,000	NA	NA
3.	Real Time Developers	20,00,000	NA	NA
4.	Svam Online.com Limited	2,45,200	NA	NA
5.	Action Bridgegap Construction	21,73,517	NA	NA
6.	Strategic Developers Private Limited	24,16,119	NA	NA
7.	Saraf Credit & Loan Portfolio Private Limited	20,00,000	NA	NA
8.	Delhi Today Newsline Pvt. Ltd.	6,90,000	NA	NA
9.	Bharti Enterprises	58,75,000	NA	NA
10.	Tikam Saraf	6,00,000	NA	NA
11.	Sundry Receivables	43,89,325	NA	NA

B. Details of Investments:

S. No.	Details of Investments	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient
1.	24,000 Equity Shares of Divya Chugh Designers Private Limited	11,00,000	NA
2.	86760 Equity Shares of Kalyan Entertainment Pvt Ltd.	42,07,860	NA
3.	21587 Equity Shares of Prince Flemings Credit Limited1	7,54,800	NA
4.	15000 Equity Shares of Shiva Aum Healthcare Private Limited	5,00,000	NA

C. Details of Guarantee/ Security Provided: NA

24. ANNUAL RETURN

The Annual Return in Form MGT-7 of the Company for the Financial Year 2024-25 has been uploaded on the website of the Company and the same can be accessed by clicking on following link: https://sabelectronics.com/.

25. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

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

26. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Company has a professional Board with Executive Directors & Non-Executive Directors who bring the right mix of knowledge, skills, and expertise and help the Company in implementing the best Corporate Governance practices.

27. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments affecting the financial position of the company, which have occurred between the end of the financial year of the Company to which the financial statements relate and till the date of this annual report.

28. UNSECURED LOAN FROM DIRECTORS:

During the year under review, the Company has not borrowed an unsecured loan from any of the Directors of the Company.

29. CHANGE IN THE NATURE OF BUSINESS

There has been no change in nature of business during the financial year under review.

30. SECRETARIAL STANDARDS OF ICSI

Your Company is in compliance with all the applicable Secretarial Standards as specified by the Institute of Company Secretaries of India.

31. PARTICULARS OF EMPLOYEES

The information as per Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is as under:

(i). The ratio of remuneration of each director to the median remuneration of the employees of the employees of the Company for the financial year 2025-26:

S. No.	Directors	Ratio to median remuneration
1	Mr. Satish Ahuja	NIL
2	Ms. Nishi Ahuja	NIL
3	Mr. Ishwari Datt Pant	NIL

(ii). There has been **no increase** in the remuneration of Whole Time Director and Chief Financial Officer in the Financial Year 2025-26.

(iii). There has been no change in the median remuneration of employees in the Financial Year 2025-26.

(iv). The total number of permanent employees on the rolls of the Company during the Financial Year 2025-26 was **06**.

(v). There has been **50%** decrease in the average salaries of employees. The same cannot be compared with the percentile increase in the managerial remuneration since no remuneration is being paid to managerial personnel. The total remuneration paid to employees for the Financial Year 2025-26 is Rs. 249000/- as compared to Rs. 360000/- in the Financial Year 2024-25.

(vi). The Company affirms that remuneration given is as per the remuneration policy of the Company.

The information as per Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached herewith as **Annexure II**.

However, as per the provisions of Section 136 of the Act, the Report and Accounts are being sent to all the members excluding the information on particulars of employees which is available for inspection by the members at the Registered Office of the Company during business hours on working days of the Company up to the date of the ensuing Annual General Meeting.

32. DISCLOSURE UNDER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION) RULES, 2014

No Directors/employees of the Company was in receipt of amount exceeding a salary of Rs. 8,50,000/- per month or more when employed for a part of the financial year and Rs. 1,02,00,000/- per annum or more when employed for whole of the year, under the provision of Rule 5 (2) & (3) of the Companies (Appointment And Remuneration) Rules, 2014, as amended from time to time.

33. HUMAN RESOURCES

The Company recognizes people as its most valuable asset and it has built an open, transparent and meritocratic culture to nature this asset. The company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operation of the Company. It looks at the employee's entire life cycle, to ensure timely interventions and help build a long-lasting and fruitful career.

34. CORPORATE POLICY

We seek to promote and follow the highest level of ethical standards in our business transactions. 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 the website of the Company viz**.** **https://sabelectronics.com/**

The Policies are reviewed periodically by the Board and updated on the basis of need and new Compliance.

The Key Policies are as follows:

Name of the Policy	Brief Description
Vigil Mechanism/Whistle Blower Policy	This policy has been established with a view to provide a tool to Directors and Employees of the Company to report to Management genuine concerns including unethical behavior, actual or suspected fraud or violation of the code or the policy. The Policy also provides for adequate safeguards against victimization of Director(s)/Employee(s) who avail of the mechanism and also provides for direct access to the chairman of the Audit Committee in exceptional cases.
Remuneration Policy	The Board has on the recommendation of Nomination and Remuneration Committee framed and adopted a policy for selection and appointment of Directors, Key Managerial Personnel, Senior Management and their remuneration.
Policy for determining materiality of event or Information	The Objective of this policy is to outline the guidelines to be followed by the Company for consistent, transparent and timely public disclosures of material information events/information and to ensure that such information is adequately disseminated to the stock Exchange(s) where the securities of the Company are listed in pursuance with the Regulations and to provide an overall governance framework for such determination of

	materiality.
Policy of Preservation of Records	This policy sets the Standards for classifying, managing and storing the records of the Company. The Purpose of this policy is to establish framework for effective records Management and the process for Subsequent archival of such records.
Terms And Conditions for Appointment of Independent Director	This has prescribed the code of conduct terms and conditions of appointment of the Independent Directors, which are subject to the extant provisions of the applicable laws, including the Companies Act, 2013 ("2013 Act")and Clause 49 of the Listing Agreement (as amended from time to time).
Fair Practice Code	This Code prescribes the guidelines to cover the general principles on adequate disclosures on the terms and conditions of a loan and adopting a non-coercive recovery method.
Policy For Determining Material Subsidiaries	The Board has adopted a policy for determining material subsidiaries.
Insider Trading Prohibition Code Pursuant To SEBI(PIT) Regulations, 2015	This Code has been formulated to regulate, monitor and report trading by the Designated Persons to comply with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time. The Code is prescribed to ensure that the Designated Persons do not trade in the Securities of the Company when in possession of UPSI, and to prevent any speculative dealings, knowingly or unknowingly, by the Designated Persons. The Policy was amended in line with SEBI (Prohibition of Insider Trading) (Amendment) Regulations 2018, incorporating "legitimate purpose" in connection with sharing of UPSI.
Policy On Related Party Transaction(S)	In compliance with the Listing Regulations, the Company has the policy for transactions with Related Parties (RPT Policy). During the year, the Company has revised its Policy on dealing with Materiality of Related Party Transactions, in accordance with the amendments to the applicable provisions of the Listing Regulations. The RPT Policy is available on the Company website.
Policy On Familiarization of Independent Directors	This policy has been formulated to familiarize the independent directors with the Company, the functions of the Company and specify their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through various Programs
Policy on orderly succession for appointments to the Board and Senior Management	In Compliance with the provisions of Regulation 17(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this policy has been formulated to ensure the orderly identification and selection of new Directors or Senior Management in the event of any vacancy, whether such vacancy exists by reason of an anticipated retirement, an unanticipated departure, the expansion of the size of the Company, or otherwise.

35. REPORT UNDER THE PREVENTION OF SEXUAL HARASSMENT ACT, 2013

The Board confirms that no complaints/ cases has been filed / pending with the Company under the Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the Financial Year 2025-26. All employees (permanent, contractual temporary, trainees) are covered under this policy.

During the financial year under review, the company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follows.

A	Number of complaints of Sexual Harassment received in the Year	0
B	Number of Complaints disposed off during the year	0
C	Number of cases pending for more than ninety days	0

36. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

37. GENDER-WISE COMPOSITION OF EMPLOYEES

In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31, 2026.
Male Employees: 02
Female Employees: 00
Transgender Employees: 00
This disclosure reinforces the Company’s efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

38. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The disclosure and the provisions of Section 135 and schedule VII of the Companies Act, 2013 read with Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to the Company.

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39. EMPLOYEE STOCK OPTIONS DETAILS

During the year under review, the Company has no Employee's Stock Options schemes.

40. MANAGEMENT DISCUSSIONS AND ANALYSIS

The Management Discussion and Analysis forms part of this Annual Report for the year ended 31st March 2026 and is annexed as **"Annexure- III"** of this Annual Report for the reference of the stakeholders.

41. INTERNAL AUDIT & CONTROL

The Company's internal control system is designed to ensure operational efficiency, protection and conservation of resources, accuracy and promptness in financial reporting and compliance with laws and regulations. The internal control system is supported by an internal audit process for reviewing the adequacy and efficacy of the Company's internal controls, including its systems and processes and compliance with regulations and procedures.

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

In view of the nature of the activities carried out by the Company, Section 134(3)(m) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 relating to conservation of energy and technology absorption, are not applicable to the Company. During the year under review, the Company had no earnings and expenditure in foreign exchange.

43. 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.

44. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETLLEMENT 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.

45. DOWN STREAM INVESTEMENT

The Company neither have any Foreign Direct Investment (FDI) nor invested as any Downstream Investment in any other Company in India.

46. REPORTING OF FRAUDS:

During the year under review, there have been no frauds reported by the Statutory Auditors of the Company under sub-section (12) of Section 143 of the Act.

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47. ACKNOWLEDGEMENT AND APPRECIATION

Yours Directors would like to express their grateful appreciation for assistance and cooperation received from the Banks, Government Authorities, Customers, Vendors and Members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services of the Executives, staff and workers of the Company at all levels.

By the order of the Board

For SAB Electronics Devices Limited

Sd/-

Satish Ahuja (Director)
DIN:02347649

Address: Sanjay Singh Gali No.4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad, Uttar Pradesh-201001

Place: Ghaziabad

Date:- 05-09-2026

ANNEXURE-I

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st March, 2025

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

To,
The Members,
SAB Electronics Devices Limited

I have conducted the secretarial audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by **M/S SAB ELECTRONICS DEVICES LIMITED** (hereinafter called as "the Company") for the financial year ended on 31st March, 2026 (hereinafter called as the "period under review"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 has 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 but subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the period under review, checked the applicability of the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **Not applicable during the period under review.**

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

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

(b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **Not applicable during the period under review.**

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

(d) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable during the period under review.**

(f) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable during the period under review.**

(g) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable during the period under review.**

(h) 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 during the period under review.**

(i) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable during the period under review.**

(j) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable during the period under review.**

(vi) Labour laws:

a) Payment of Gratuity Act, 1972; **Not Applicable during the period under review.**
b) Maternity Benefit Act, 1961; **Not Applicable during the period under review.**
c) Employees Provident Fund and Miscellaneous Provisions Act, 1952; **Not Applicable during the period under review.**
d) Employment Exchange (Compulsory Notification of Vacancies) Act, 1959; **Not Applicable during the period under review.**
e) Payment of Wages Act, 1936; **Not Applicable during the period under review.**
f) Employee State Insurance Act, 1948; **Not Applicable during the period under review**

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

- Secretarial Standards issued by The Institute of Company Secretaries of India**.**
- The Listing Agreements entered into by the Company with Stock Exchanges; **Not Applicable during the period under review as no new listing agreement has been executed**.

During the period under review and as per the explanations and clarifications given to us and the representations made by the management, the Company has complied with the provisions of applicable Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above except in respect of matters specified below:

- The Company is currently in the process of properly constituting the Board of Directors in accordance with the provisions of the Companies Act, 2013. This includes taking steps to appoint the requisite numbers of Independent Director(s) to ensure compliance with the formation requirements of various Committees, Such as Audit Committee, Nomination & Remuneration Committee and the Shareholder's Grievance Committee, which rely on the presence of Independent Directors.

We further report that

1. The Board of Directors of the Company was duly constituted with proper balance of Executive Directors and Non-Executive 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.

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

3. There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Meenu G. & Associates Company Secretaries

Sd/-
CS Meenu Gupta
COP No.: 26274
Membership No. A52702
PR No. 2443/2022
UDIN:A052702H001391160

Date: 05/09/2026

Place: New Delhi

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

“Annexure-I”

The Members,
SAB Electronics Devices Limited

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 process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management Representation Letter about the Compliance of laws, rules and regulations and happening of events etc.

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

For Meenu G. & Associates Company Secretaries

Sd/-
CS Meenu Gupta
COP No. 26274
Membership No. A52702
PR No. 2443/2022
UDIN: **A052702H001391160**
Date: 05/09/2026
Place: New Delhi

SAB ELECTRONICS DEVICES LIMITED

Regd. Office: SANJAY SINGH GALI NO. 4 SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD, UTTAR PRADESH- 201001, INDIA
Email ID: legal.sedl@gmail.com,
CIN: L29308UP1980PLC004866

Annexure- II

Information as per Section 197 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014
Details of Top Ten Employees in terms of Remuneration Drawn

			Details of Top Ten Employees in terms of Remuneration Drawn (2024-25)								
S. No.	Name of Employee	Designation	Remuneration Received (in Rs.) Annually	Nature of Employment	Qualifications	Experience	Date of commencement of employment	Age	Last Employment held	Percentage of shares held	Whether relative of any Director/Manager
2.	Anil Kumar	Office Assistant	145000/-	Permanent	12th Pass	5 Years	February 2020	51	-	0	No
3.	Ashok Kumar	Office Assistant	145000/-	Permanent	12th Pass	5 Years	April 2020	47	-	0	No

By the order of the Board
For SAB Electronics Devices Limited

Sd/-
Satish Ahuja
(Director)
DIN: 02347649
Address: Sanjay Singh Gali No.4, Shakti Nagar Colony Devi Mandir Road Ghaziabad, Uttar Pradesh-201001

Sd/-S
Ishwari Datt Pant
(Whole Time Director & CFO)
DIN: 07985999
Address: Sanjay Singh Gali No.4, Shakti Nagar Colony Devi Mandir Road Ghaziabad, Uttar Pradesh-201001

Place: New Delhi
Date: 05.09.2026

Regd. Office: SANJAY SINGH GALI NO. 4 SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD, UTTAR PRADESH- 201001, INDIA
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Annexure- III

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY OVERVIEW

The global digital economy continued its upward trajectory driven by accelerated internet penetration, changing consumer behaviour, increasing smartphone usage and the growth of online transactions. The pandemic-led digital shift matured further, resulting in sustained demand for online engagement, cloud infrastructure, digital payments and online business solutions.

The Web development, E-Commerce enablement and Digital Marketing ecosystem is witnessing significant transformation with advanced technologies such as:

- Artificial Intelligence (AI) and Machine Learning (ML)
- Automation and no-code/low-code platforms
- Data analytics and personalization engines
- Cybersecurity enhancement
- Search engine algorithms and analytics-driven advertising

In India, the market continues to expand due to favourable demographics, supportive policy frameworks, growth of startups, and rapid consumer digital adoption. SMEs and large enterprises alike are prioritising digital-first business models, contributing to the sustained growth of the digital services sector.

OUR INDUSTRY SEGMENT

The Company operates in the Web Solutions, E-Commerce Enablement and Internet Marketing Services segment. This includes:

- Website and application development
- Online store creation and maintenance
- Digital advertising and paid promotions
- Search Engine Optimization (SEO) and content marketing
- Social media management
- Analytics and performance optimization

This segment is characterized by:

- Fast-paced technological evolution and continuous innovation
- Subscription-based and project-based business models
- High competition from freelancers, agencies, and global platforms
- Customers seeking measurable ROI, transparency and performance-driven digital solutions

With increasing digital dependency among businesses across industries, long-term industry fundamentals remain strong.

BUSINESS

During the year, the Company continued its focus on expanding service capabilities, upgrading technology platforms and improving client acquisition and retention. Key business efforts included:

- Strengthening SEO, content and analytics capabilities to deliver performance-based digital marketing solutions
- Enhancing custom website and e-commerce development offerings aligned with the latest frameworks and UX best practices
- Improving automation, lead nurturing and client reporting tools to enhance transparency and measurable results
- Expanding service reach to SMEs, startups and enterprise clients across diverse sectors

OPPORTUNITIES AND THREATS

The industry presents significant growth opportunities driven by rising digital adoption, increasing acceptance of e-commerce, and expanding outsourcing demand from both domestic and global clients. The scope for recurring revenue models such as retainers and subscription-based services is also growing. Furthermore, advancements in AI, automation and data analytics offer potential for service expansion and process optimisation.

However, the Company also faces several threats, including intense competition from domestic agencies, international players and independent freelancers offering low-cost alternatives. Rapidly changing digital advertising and search engine algorithms can impact service outcomes and require continuous adaptation. Additionally, evolving data protection regulations and cybersecurity risks necessitate compliance readiness and robust technological safeguards.

OUTLOOK AND FUTURE PROSPECTS

The long-term outlook for the digital services sector remains positive as businesses continue to invest in strengthening their online presence and adopting technology-driven marketing solutions. The Company intends to further expand its service portfolio, strengthen automation and AI capabilities, enhance customer experience platforms, and broaden its domestic and international client base. Emphasis will be placed on scalable service models, innovative digital solutions and performance-driven marketing strategies. With continued focus on capability building, quality delivery and customer retention, the Company expects sustainable growth in the coming years.

RISKS & CONCERNS

The Company operates in a highly dynamic environment that presents both operational and strategic risks. Technology upgrades, algorithm changes and evolving digital platforms require ongoing adaptation and continuous investment in skills and tools. Cybersecurity threats and data privacy obligations are rising concerns and require robust systems and compliance practices. Market volatility, client budget limitations and shifting priorities in digital spending may also impact revenue patterns. Furthermore, increasing price-based competition can affect profitability unless balanced with value-driven differentiation. The Company is committed to monitoring these risks closely and implementing appropriate mitigation measures through structured governance, process discipline and technology strengthening.

SUBSIDIARY COMPANY

There is no subsidiary of the company.

HUMAN RESOURCES

The Company's relations with the employees continued to be cordial.

FINANCIAL RESULTS

The Financial performance of the Company for the financial year ended 31st March, 2026 is summarized below:-

(Rs. In Hundreds, except EPS)

Particulars	**For the year Ended**	
	31st March 2026	**31st March 2025**
Total Revenue (I)	0.00	0.00
Total Expenses (II)	5,086.86	6,333.00
Profit Before Exceptional, Tax & Extraordinary Item	86.64	25.40
Tax Expenses: **Current Tax** **Deferred Tax Liability(Net)** **Income Tax Earlier Year** **MAT Credit Entitlement**	0 2.96 - 0	0 - 0
Profit After Tax	**81.68**	**25.40**
Earnings Per Share (EPS)	**0.00**	**0.00**

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INTERNAL CONTROL SYSTEMS AND THEIR ADEQUENCY

Your Company has an effective system of accounting and administrative controls supported by an internal audit system with proper and adequate system of internal check and controls to ensure safety and proper recording of all assets of the Company and their proper and authorized utilization.

As part of the effort to evaluate the effectiveness of the internal control systems, your Company's internal audit department reviews all the control measures on a periodic basis and recommends improvements, wherever appropriate. The internal audit department is manned by highly qualified and experienced personnel and reports directly to the Audit Committee of the Board. The Audit Committee regularly reviews the audit findings as well as the, an Information Security Assurance Service is also provided by independent external professionals. Based on their recommendations, the Company has implemented a number of control measures both in operational and accounting related areas, apart from security related measures.

CAUTIONARY STATEMENT

This report describing the companies' activities, projections about future estimates, assumptions with regard to global economic conditions, government policies, etc. may contain "forward looking statements" based on the information available with the company. Forward-looking statements are based on certain assumptions and expectations of future events. These statements are subject to certain risks and uncertainties. The company cannot guarantee that these assumptions and expectations are accurate or will be realized. The actual results may be different from those expressed or implied since the company's operations are affected by the many external and internal factors, which are beyond the control of the management. Hence the company assumes no responsibility in respect of forward-looking statements that may be amended or modified in future on the basis of subsequent developments, information or events.
Company follows all Mandatory Accounting Standards.

By the order of the Board
For SAB Electronics Devices Limited

Sd/-
Satish Ahuja
(Director)
DIN: 02347649

Sd/-
Ishwari Datt Pant
(Whole Time Director & CFO)
DIN: 07985999

Date: 05.09.2026
Place: Ghaziabad

S K Chaudhary & Co
CHARTERED ACCOUNTANTS

H.O. at 617 Attarsuiya, Near gole Park
PRAYAGRAJ(Allahabad)
Mo No 8884080833
Email ID casonal2010@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

pagTo,
The Board of Director
SAB ELECTRONICS DEVICES LIMITED

Report on the Standalone Financial Statements
Qualified Opinion

We have audited the standalone financial statements of **SAB ELECTRONICS DEVICES LIMITED**, which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement, the Statement of Changes in Equity for the year then ended, and the notes thereto, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of the information and explanations provided to us, except for the possible effects of the matters described in the "Basis for Qualified Opinion" section, the accompanying standalone financial statements give the information required by the Companies Act, 2013 in the manner so required, and present a true and fair view in conformity with the accounting principles generally accepted in India, including Ind AS, of the financial position of the Company as at 31 March 2026, its financial performance, cash flows, and changes in equity for the year then ended.

Basis for Qualified Opinion

1. **Unresolved matters relating to certain corporate actions, borrowings, and related transactions**

During our audit, we were informed of certain corporate actions and borrowings undertaken during the previous year which may involve compliance issues under applicable laws. Management has represented that a review of these transactions is underway to determine whether any revision of previously issued financial statements is required. At the time of finalising our report, this evaluation was incomplete and complete supporting documentation was not made available. Due to lack of sufficient appropriate audit evidence, we were unable to determine whether:

a) the borrowings and related transactions were compliant with applicable laws,
b) adjustments are required in the accompanying, financial statements, or
c) any prior-period items require restatement or disclosure under Ind AS.

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Accordingly, the potential financial impact of these matters cannot be determined.

1. **Disowning the bank account in the name of the Company**

We noted a bank account (HDFC Bank, Karol Bagh Branch, A/c No. 50200107840362) held in the Company's name which, according to management, was opened without proper authorization or the knowledge of certain directors. Management has disowned the account and stated that the transactions therein do not relate to the Company. Consequently, no balances or transactions from this account have been recorded in the financial statements.

We were not provided with sufficient evidence to independently verify:

a) the circumstances under which the account was opened,

b) whether transactions therein relate to the Company, or

c) whether any adjustments or disclosures are necessary

Due to lack of sufficient audit evidence, the financial impact, if any, cannot be determined. We are unable to report whether any adjustments to the financial statements might be necessary in respect of this bank account, including any associated assets, liabilities, income, expenditure, and disclosures required under applicable financial reporting framework.

2. **Company's Bank Account with Yes Bank Limited Rajendra Place Branch**

The Company has not provided bank statements for the financial year ended 31 March 2026. Accordingly, we were unable to obtain sufficient appropriate audit evidence regarding the accuracy, completeness and existence of bank balances and related bank transactions recorded in the books of accounts.

Consequently, we are unable to verify whether any adjustments to these transactions/ balances are necessary.

3. **Material Uncertainty Related to Going Concern**

We draw attention to the fact that the Company has not generated any revenue from operations during the year ended 31st March 2026 and the income earned during the year primarily comprises consultancy income disclosed under "Other Income". Further, the Company's ability to continue its operations is dependent upon generation of sustainable revenue and availability of adequate financial support.

These events and conditions indicate the existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, the financial statements have been prepared by the management on a going concern basis without adequate and sufficient evidence

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supporting the assumptions used in the assessment of the Company's ability to continue as a going concern.

4. Unconfirmed/ Unreconciled Recoverable/ Payable Balances

Due to / due from balances in respect debtors, creditors and other Assets/Liabilities balances are subject to confirmations, reconciliations and/or adjustments. The consequential impact of adjustments, if any, that may arise upon their confirmations, reconciliations, or adjustments on profit and loss account and assets and liabilities as on 31-03-2026 is not exactly ascertainable.

5. Non-availability of Consistent Audited Financial Statements for FY 2024-25

We draw attention to the fact that the Company has provided us with two separate Financial Statements pertaining to the financial year 2024-25, one signed by M/s VRSK & Associates and another signed by M/s NK Bhat & Associates.
It was observed that the figures appearing in the Financial Statements as at 31st March 2025 differ between the aforesaid audited financial statements in respect of various balances items. Due to the existence of differing audited figures for the same financial year, we are unable to ascertain the correctness and reliability of the balances reflected in the accompanying financial statements to that extent. We have verified opening balances for the financial year 2025-26 with the Audited Statements signed by M/s NK Bhat & Associates.
The details of the differing balances are provided in **Annexure C** attached herewith.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period.

These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have identified the matters described below to be the key audit matters in the current year.

Sr. No.	Key Audit Matter	Auditor's Response
1.	**Recognition of Consultancy Income** The Company has not generated any revenue	**Principal Audit Procedures Performed included the following:** a) We obtained an understanding of the management process and

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	from operations during the year and the income reflected in the financial statements primarily comprises consultancy income disclosed under "Other Income". Considering the significance of such income to the financial performance of the Company and the judgment involved in recognition and classification thereof, we considered recognition of consultancy income as a Key Audit Matter.	evaluated the design, implementation and operating effectiveness of internal controls relating to recognition, recording and classification of consultancy income. b) We examined the underlying consultancy agreements, engagement letters, invoices and other supporting documents on a test check basis to assess the nature, occurrence and accuracy of consultancy income recognized during the year. c) We performed substantive audit procedures and analytical review procedures to verify the completeness and correctness of consultancy income recorded in the books of account and disclosed under "Other Income" in the financial statements. d) We verified the accounting treatment of consultancy income with reference to the applicable accounting standards and assessed whether the income has been appropriately recognized in the relevant accounting period.
2.	**Assessment and disclosure of Contingent Liabilities** The Company has disclosed contingent liabilities not acknowledged as debts to Rs. 6 Lakhs for the income tax liability pertaining to Assessment Year 2005-06. Considering the uncertainty and potential	**Principal Audit Procedures Performed included the following:** a) We obtained an understanding of the management process and evaluated the design and implementation of controls relating to identification, assessment and disclosure of contingent liabilities. b)We reviewed notices, orders, correspondence and other supporting documents relating to the

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	financial impact involved in these matters, the same has been considered as a Key Audit Matter.	matters under dispute to assess the status and nature of the contingent liabilities disclosed by the Company. c) We examined the adequacy and appropriateness of disclosures made in the financial statements in accordance with the applicable accounting standards and regulatory requirements. d) We also assessed whether the contingent liabilities have been appropriately disclosed as contingent liabilities and not recognized as liabilities in the books of account.

Our opinion is not modified in respect of this matter.

Information Other Than the Standalone Financial Statements

The Company's Board of Directors is responsible for the other information included in the Annual Report. Our opinion does not cover such information. We have nothing to report with respect to material inconsistencies noticed.

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone Financial Statements.

The Company's Board of Directors is responsible for the preparation of the accompanying standalone financial statements that give a true and fair view of the financial position, financial performance, cash flows and changes in equity of the Company in accordance with Ind AS and the provisions of the Companies Act, 2013. This responsibility includes:

1. Establishing and maintaining adequate accounting records, internal controls, and systems of authorization, including controls relating to bank account management, borrowing arrangements, and recording of financial transactions.
2. Ensuring that all bank accounts opened in the name of the Company are duly authorised in accordance with the Board-approved policies and ensuring that all related transactions are fully recorded in the books of account.
3. Providing complete, accurate, and timely information, documentation, explanations, and supporting records necessary for the purpose of our audit,

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including those relating to:

4. Borrowings, loan arrangements and related documents,
5. Corporate actions and Board/Shareholder approvals,
6. Transactions appearing in the bank account stated to be unauthorised,
7. Any historical transactions or matters that may require disclosure or restatement in accordance with Ind AS.
8. Assessing the impact of any non-compliances or deficiencies in documentation on the financial statements and ensuring that the financial statements include all necessary adjustments, disclosures, restatements, or explanatory notes.
9. Ensuring the legality, validity, and compliance of past and proposed auditor appointments, and taking all steps to regularise non-compliances identified and communicated.
10. Assessing the Company's ability to continue as a going concern, and making appropriate disclosures related to it.
11. Management acknowledges that the matters described in the Basis for Qualified Opinion section arise from responsibilities that lie solely with the Company and its governance structure. Management further acknowledges its responsibility to review, regularise, and rectify these matters and to provide complete audit evidence in future periods.

Auditor's Responsibilities

Our responsibility is to obtain reasonable assurance that the financial statements are free from material misstatement. We evaluate internal controls, accounting policies, estimates, disclosures, and presentation. We communicate significant audit findings and matters relating to independence to those charged with governance.

Report on Other Legal and Regulatory Requirements

1. **CARO 2020 (Companies (Auditor's Report) Order, 2020)**

   A detailed statement on matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020, is annexed as **Annexure A.**

2. **Section 143(3) ofthe Companies Act, 2013**

   a. **Information and Explanations**

   Subject to the limitations described in the Basis for Qualified Opinion paragraph, we have sought and, except for the matters for which sufficient appropriate audit evidence could not be obtained, received the information

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and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. Books of Account

In our opinion, and based on our examination of the books of account, proper books of account as required by law have been maintained by the Company **except for the matters described in the Basis for Qualified Opinion paragraph**, in respect of which we were unable to determine the correctness and completeness of the underlying information.

c. Agreement with Books of Account

The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement, and the Statement of Changes in Equity are in agreement with the books of account, **to the extent such books were made available to us and except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph.**

d. Compliance with Ind AS

In our opinion, the aforesaid standalone 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, **except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph**.

e. Directors' Disqualification

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

f. Internal Financial Controls

With respect to the adequacy and operating effectiveness of internal financial controls over financial reporting, reference is invited to our separate report in Annexure B. **Our report should be read together with the limitations stated in the Basis for Qualified Opinion paragraph.**

g. Rule 11 Matters (Companies Audit & Auditors Rules, 2014)

Subject to the limitations described in the Basis for Qualified Opinion paragraph, and based on the information and explanations provided to us:

i. Management has represented that the Company does not have any pending litigations which would impact its financial position as at 31 March 2026.

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ii. Management has further represented that the Company did not have any long-term contracts, including derivative contracts, for which provision for materfal foreseeable losses was required under applicable laws or accounting standards.

iii. There were no amounts required to be transferred to the Investor Education and Protection Fund during the year ended 31 March 2026.

h. Reporting on Utilisation of Funds (Clause 11(e))

Based on the representations provided by management and **subject to the possible effects of the matters described in the Basis for Qualified Opinion paragraph:**

(a) Management has represented that no funds have been advanced, loaned, or invested by the Company to any intermediary, whether directly or indirectly, with the understanding that the intermediary shall lend or invest in other entities identified by or on behalf of the Company, or provide any guarantee, security, or the like to or on behalf of such ultimate beneficiaries.

(b) Management has also represented that no funds have been received by the Company from any funding party, whether directly or indirectly, with the understanding that the Company shall lend or invest in entities identified by or on behalf of such funding party, or provide any guarantee, security, or the like on behalf of such ultimate beneficiaries.

For S. K. Chaudhary & Co.
Chartered Accountants
FRN- 014268C

S. K. Chaudhary & Co. Allahabad FRN-014268C Chartered Accountants

CA Sonal Agarwal
Partner
M. No.: 412597

Date: 29th May 2026
Place:
UDIN: 26412597ZKAICX1356

SAB ELECTRONICS DEVICES LIMITED

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SAB ELECTRONICS DEVICES LIMITED

Sanjay Singh Gali No. 4, Shakti Nagar Colony

Devi Mandir Road Ghaziabad U.P. 201001

Balance Sheet as at 31st March 2026

(Amount in Rs. '00)

	Particulars	Note No.	As At 31st March 2026	As At 31st March 2025
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	A	1,22,000.00	1,22,000.00
	(b) Reserves and surplus	B	1,97,034.83	1,96,953.15
2	Non-current liabilities			
	(a) Long-term borrowing	C	-	3,804.00
	(b) Deferred Tax Liabilities (Net)		-	-
	Current liabilities			
	(a) Trade payables	D	7,639.08	7,426.48
	(b) Provisions & Other Payable	E	481.52	531.52
	Total		3,27,155.43	3,30,715.15
II.	ASSETS			
	Non-current assets			
1	(a) Fixed assets			
	Tangible assets	F	46.82	46.82
	(b) Investments	G	65,626.60	65,626.60
	(c) Deferred Tax Assets(Net)		-	2.96
2	Current assets	H		
	(a) Trade & Others Receivables	i	1,037.50	1,037.50
	(b) Cash and cash equivalents	ii	4,334.04	7,791.80
	(c) Loans and advances	iii	2,41,891.61	2,41,891.61
	(d) Other Current Assets	iv	14,218.86	14,317.86
			3,27,155.43	3,30,715.15

Significant Accounting Policies and Notes forming integral part of accounts as per Schedule O

As per our report of even date attached.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants

S.K. Chaudhary & Co. Allahabad FRN-014268C Chartered Accountants

CA Sonal Agarwal
Partner
FIRM NO. 000483C
M.NO. 415858
Place : Prayagraj
Date

(Iswari Dutt Pant)
Director
(DIN:- 07985999)

(Nishi Ahuja)
Director
DIN:- 07517303

(Satish Ahuja)
Director
DIN:- 02347649

(Suranjan Upadhyay)
Company Secretary
PAN:AAHPU1366N

SAB ELECTRONICS DEVICES LIMITED

Regd. Office: SANJAY SINGH GALI NO. 4 SHAKTI NAGAR COLONY DEVI MANDIR ROAD, GHAZIABAD, UTTAR PRADESH- 201001, INDIA

Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

Sab Electronics Devices Limited

Sanjay Singh Gali No. 4, Shakti Nagar Colony

Devi Mandir Road Ghaziabad U.P. 201001

Profit and loss Account for the year ended 31st March 2026

(Amount in Rs. '00)

	Particular	Refer Note No.	Current Year 2025-26	Previous Year 2024-25
I.	Revenue from operations	I	0.00	0.00
II.	Other Income	J	5,171.50	6,333.00
	Total Revenue (I + II)		5,171.50	6,333.00
III	Expenses:			
	Cost of bought out Material & Rendering of Services		0.00	0.00
	Employee Benefit Expenses	K	2,490.00	3,600.00
	Depreciation and amortization expense	L		0.00
	Other expenses	M	2,596.86	2,707.60
IV	Total expenses		5,086.86	6,307.60
V	Profit before exceptional and extraordinary items and tax (III-IV)		84.64	25.40
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V - VI)		84.64	25.40
VIII	Extraordinary Items			-
IX	Profit before tax (VII- VIII)			
X	Tax expense:			
	(1) Current tax			
	(2) Earlier tax			
	(3) Deferred tax		2.96	
XI	Profit(Loss)for the Period from continuing operations(VII-VIII		81.68	25.40
XII	Profit(Loss) for the period (XI+XIV)			-
XIII	Tax Expense of discontinuing operations		-	-
XIV	Profit/(Loss)from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit(loss)for the period (XI+XIV)		81.68	25.40
XVI	Earnings Per Equity share:			
	(1) Basic		0.007	0.002
	(2) Diluted		0.007	0.002

Significant Accounting Policies and Notes forming integral part of accounts are as per Schedule O

As per our report of even date attached.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants

S. K. Chaudhary & Co. Allahabad FRN-014268C Chartered Accountants

CA Sonal Agarwal
Partner
FIRM NO. 014268C
M.NO. 412597
Place : Prayagraj
Date:

(Iswari Dutt Pant)
Director
(DIN:- 07985999)

(Nishi Ahuja)
Director
DIN:- 07517303

(Satish Ahuja)
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DIN:- 02347649

(Suranjan Upadhyay)
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SAB ELECTRONICS DEVICES LIMITED

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CIN: L29308UP1980PLC004866

SAB ELECTRONICS DEVICES LIMITED
Sanjay Singh Gali No. 4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad U.P. 201001

A Share Capital

i Share Capital Authorised, issued, subscribed and paid up

(Amount & Numbers in Rs. '00)

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number	Amount(In Rupees)	Number	Amount(In Rupees)
Authorised				
Equity Shares @ 10 each	40,000.00	4,00,000.00	40,000.00	4,00,000.00
	40,000.00	4,00,000.00	40,000.00	4,00,000.00
Issued				
Equity Shares @ 10 each	11,600.00	1,16,000.00	11,600.00	1,16,000.00
Perference Shares @10 each	600.00	6,000.00	600.00	6,000.00
	12,200.00	1,22,000.00	12,200.00	1,22,000.00
Subscribed & Paid Up				
Equity Shares @ 10 each	11,600.00	1,16,000.00	11,600.00	1,16,000.00
Perference Shares @10 each	600.00	6,000.00	600.00	6,000.00
Total	12,200.00	1,22,000.00	12,200.00	1,22,000.00

ii Reconciliation of the number of Equity Shares and share capital

Particulars	Equity shares		Preference shares	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	11,600.00	1,16,000.00	600.00	6,000.00
# Shares issued during the year	-	-	-	-
# Shares bought back during the year	-	-	-	-
Shares outstandinfg at the end of the year	11,600.00	1,16,000.00	600.00	6,000.00

iii Terms/rights attached to equity Shares

The Company has two type of share capital i.e equity & Preference Shares and both are of face value of Rs.10/- per share.
Each Holder of equity share is entitled to one vote per share.

iv The Statement Showing Shareholders details holding more than 5% of equity shares at the end of the year.
shares held on Balance Sheet date:

Name of Shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Aditya Mohan Chugh (Preference)	60,000.00	100.00	60,000.00	100.00
Bhagat ram Kothari(Equity)	55,993.00	4.83	55,993.00	4.83
Neeti Chugh(Equity)	44,993.00	3.88	44,993.00	3.88
Lalit Mohan(Equity)	50,000.00	4.31	50,000.00	4.31
Divya Chugh(Equity)	95,000.00	8.18	95,000.00	8.18

v Shares Reserved for issue under options outstanding as at end of the year on unissued share capital.
The Company has not reserve any shares for issue under any options.

B Reserves and Surplus

	As at 31 March 2026		As at 31 March 2025	
Profit & Loss Account				
as per last balance sheet	1,42,496.90		1,42,471.50	
Profit for the year	81.68		25.40	
Capitals Reserve	456.25		456.25	
Security Premium(Preference Share)	54,000.00		54,000.00	
Total	1,97,034.83		1,96,953.15	

C Long Term Borrowing

Particular	As at 31 March 2026		As at 31 March 2025	
Loan from Directors			3,804.00	
Others	-			3,804.00
Total		-		3,804.00

D Trade Payables

Particular	As at 31 March 2026		As at 31 March 2025	
Sundry Creditors		7,639.08	-	7,426.48
Total	-	7,639.08	-	7,426.48

E Provisions & other Liability

Particular	As at 31 March 2026		As at 31 March 2025	
Provision for income tax		31.52		31.52
TDS Payable				
Audit Fees Payable		450.00		500.00
Total		481.52		531.52

SAB ELECTRONICS DEVICES LIMITED

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F Tangible Assets

I

Gross Block	As at 01/04/2025	Addition	Deletion	As at 31/03/2026
Furniture and Fixtures	352.00	-	-	352.00
Computer & Peripherals	638.00	-	-	638.00
Total	990.00	-	-	990.00

II Depreciation

	As on 01-04-2025	During the year	As on31/03/2026	Impairment
Furniture and Fixtures	305.24		305.24	-
Computer & Peripherals	637.93	-	637.93	-
Total	943.18		943.18	-

III

Net Block	As at 31 March 2026		As at 31 March 2025	
Furniture and Fixtures	46.76			46.76
Computer & Peripherals	0.07			0.07
Total		46.82		46.82

G

Investment		As on 31 March 2026		As on 31 March 2025
Non Current Investments Unquoted shares as per list		65,626.60		65,626.60
Total		65,626.60		65,626.60

H Current Assets

I

Trade Receivable & others Receivable	As at 31 March 2026		As at 31 March 2025	
Outstanding for more than 6month	1,037.50		1,037.50	0.00
Outstanding for less than 6month	0.00		0.00	0.00
Other Receivables	-		0.00	
Total		1,037.50		1,037.50

II

Cash and Cash Equivalents	As at 31 March 2026		As at 31 March 2025	
Balance with banks				
yes bank	111.73			111.73
Cash in Hand	4,222.31			7,680.07
Total	4,334.04	4,334.04		7,791.80

III

Loans and advances	As at 31 March 2026		As at 31 March 2025	
Corporate	1,33,248.36			52,352.00
Non-Corporate	1,08,643.25			1,89,539.61
Total	2,41,891.61	2,41,891.61		2,41,891.61

Iv

Other Current Assets	As at 31 March 2026		As at 31 March 2025	
Income Tax Refundable	-			
TDS FY 2015-16	-			
TDS FY 2017-18	-			
TDS FY 2018-19	-			
Deferred Tax (Assets)	-			
GST Input	-			99.00
Interest Recevable	14,218.86			14,218.86
Total	14,218.86	14,218.86		14,317.86

I

Revenue from operations	As at 31 March 2026		As at 31 March 2025	
sale		0.00		0.00
		0.00		0.00
Total		0.00		0.00

J

Revenue from Non-operations	As at 31 March 2026		As at 31 March 2025	
Consultency		5,171.50		6,333.00
Interest on loan		-		-
Profit on sale of Investment(shares)				0.00
Total		5,171.50		6,333.00

K

Employee Benefit Expensess	As at 31 March 2026		As at 31 March 2025	
Salary & allowances	2,490.00			3,600.00
Staff welfare Expenses				-
Total	2,490.00			3,600.00

L

Depreciation and Amortisation	As at 31 March 2026		As at 31 March 2025	
Depreciation		0.00		-
Total		0.00		-

SAB ELECTRONICS DEVICES LIMITED

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M Other Expenses

Particulars	For the year ended 31 March 2026		For the year ended 31 March 2025
Web Maintenance charges	-		
Annual Listing fees	649.00		550.00
AGM Expenses	152.58		115.00
Auditors Remuneration	450.00		354.00
Accountancy Charges	60.00		160.00
Conveyance Expenses	45.80		44.30
Legal & Professional Charges	250.00		230.00
Newspaper Publication	241.92		-
RTA Expense	-		118.00
Internet exp.	42.50		40.02
MCA filing Expenses & Filing Fees	165.00		75.00
Postage Exp.	23.30		12.30
Printing & Stationery			18.03
Misc. exp.	119.72		508.00
Telephone Expenses	21.08		22.75
CDSL Annual Custody Fees	118.00		118.00
NSDL Annual Custody Fees	118.00		342.20
Interest on Late payment of MSEI Fees	40.96		-
IGST Input Write off	99.00		-
Total	**2,596.86**		**2,707.60**

N *Accounting Ratio*

Accounting Ratio	Formula
Current Ratio	Current Assets/Current Liabilities
Debt-Equity Ratio	Debt/ Equity
Debt Service Coverage Ratio	Net Operation Income/Debt Service
Return on Equity Ratio	Profit after tax less pref. Dividend * 100/Shareholders Equity
Inventory Turnover Ratio	Cost of Goods Sold/Average Inventory
Trade Receivables Turnover Ratic	Net Credit Sales/Average Trade Receivables
Trade Payables Tumover Ratio	Net Credit Purchases/Average Trade Payables
Net Capital Turnover Ratio	Revenue/Average Working Capital
Net Profit Ratio	Net Profit/Net Sales
Return on Capital Employed	EBIT/Capital Employed
Return on Investment	Net Profit/Net Investment

Ratios	
Current Ratio	32.20
Debt-Equity Ratio	-
Debt Service Coverage Ratio	-
Return on Equity Ratio	-
Inventory Turnover Ratio	-
Trade Receivables Turnover Ratic	-
Trade Payables Tumover Ratio	-
Net Capital Turnover Ratio	-
Net Profit Ratio	
Return on Capital Employed	-
Return on Investment	-

As per our report of even date attached.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants

Allahabad FRN-014268C Chartered Accountants

CA Sonal Agarwal
Partner
FIRM NO. 014268C
M.NO. 412597
Place : Prayagraj
Date:

(Iswari Dutt Pant)
Director
(DIN:- 07985999)

(Nishi Ahuja)
Director
DIN:- 07517303

(Satish Ahuja)
Director
DIN:- 02347649

(Suranjan Upadhyay)
Company Secretary
PAN:AAHPU1366N

SAB ELECTRONICS DEVICES LIMITED

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Email ID: legal.sedl@gmail.com,

CIN: L29308UP1980PLC004866

Sab Electronics Devices Limited
Sanjay Singh Gali No. 4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad U.P. 201001
Cash Flow Statement for the year ended 31st March 2026

(Amount in Rs. '00)

Particulars	2025-26 (Amount in Rs. '00)	2024-25 (Amount in Rs. '00)
A. Cash Flow From Operating Activities		
Net Profit Before tax and Extraordinary Items	81.68	25.00
Depreciation on assets	-	-
Deferred Tax	2.96	-
(Increase)/Decrease in Current Assets	99.00	(99.00)
Increase/(Decrease) in Current Liabilities	162.60	1,373.00
Cash generated from Operations	346.24	1,300.00
Cash flow Before Extraordinary Items	-	-
Net Cash Generated/(Invested) in Operating Activities	346.24	1,300.00
B. Cash Flow From Investment Activities		
(Purchase)/Sale of Fixed Assets	-	-
Increase in Long Term Advances	-	-
Net Cash Generated/(Invested) in Investment Activities	-	-
C. Cash Flow From Financing Activities		
Increase/Decrease in Unsecured Loans	(3,804.00)	-
Increase/Decrease in Deferred Tax Assets	-	-
Net Cash Flow from in Financing Activities	(3,804.00)	-
D. Net Increase/(Decrease) in Cash or Cash Equivalents (A+B+C)	(3,457.76)	1,300.00
E. Cash or Cash Equivalents at the Beginning of the Year	7,791.80	6,492.20
Cash or Cash Equivalents at the End of the Year (D+E)	4,334.04	7,792.20

For or on the behalf of board

Auditor's Certificate

We have verified the above cash flow statement of M/s SAB Electronics Devices Ltd. derived from the audited financial statements of the Company for the year ended on 31st March 2026 covered by our report of even date and found the same to be drawn in accordance there with and also with the requirements of clause 32 of the listing agreements with Stock Exchanges.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants

S.K. Chaudhary Allahabad FRN Chartered Accountants

CA Sonal Agarwal
Partner
FIRM NO. 014268C
M.NO. 412597

Place : Prayagraj
Date

SAB ELECTRONICS DEVICES LIMITED
Registered Office: Sanjay Singh Gali No. 4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad U.P. 201001
Contact No. +91-9811032576 Email Id: legal.sedi@gmail.com
CIN: L29308UP1980PLC004866

Schedule-O

Significant Accounting policies and notes to accounts forming integral part of accounts for the year ended on 31-03-2026

1. Corporate Information

Sab Electronics Devices Limited ("The Company") is public Limited Company Listed at MSEI Limited, domiciled in India and incorporated under the provisions of the Companies Act, 1956.

2. Significant accounting policies/ Notes.

A. Basis of Preparation of Financial Statements

The Financial Statements have been prepared on accrual basis and under the historical cost conventionin accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these Financial Statements to comply in all material aspects with the Accounting Standards notified under the Companies Accounting Standard Rules, 2006 (as amended time to time) and the relevant provisions of the Companies Act, 2013.

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

B. Use of Estimates

The preparation of the Financial Statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reporting balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reporting amounts of income and expenditure during the year. Contingencies are recorded when it is probable that a liability will be incurred,and the amount can be reasonably estimated. Actual results could differ from such estimates. Any revision to accounting estimates is recognized in the period in which result are known/materialize.

C. Inventory

Inventory is valued at the lower of Cost on FIFO and Net realizable value as certified by the management.

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D. Depreciation

Depreciation has been provided as per rates and method as provided in the companies' Act 2013 and schedules II thereto.

E. Revenue Recognition

Sales of goods: Sales are recognized net of returns, trade discount on transfer of significant risk and rewards of ownership to the buyer, which generally coincides with delivery of goods and right to claim to customer. Other incomes are recognized on accrual basis.

F. Tangible Fixed Assets

Fixed Assets are stated at cost of acquisition including taxes, duties freight and other incidental expenses related to acquisition, construction and installation less depreciation/ Amortization. Borrowing costs that are directly attributable to acquisition, construction or production of a qualifying asset capitalized.

G. Intangible Assets

Intangible assets are stated at cost of acquisition less accumulated depreciation/ amortization if charged to profit and loss account.

H. Accounting for Taxed on Income

Income Tax is accounted for in accordance with Accounting Standard on "Accounting for Taxes on Income" notified pursuant to the Companies (Accounting Standards) Rules, 2006.

I. Deferred Tax Asset/ Liability.

Deferred Tax Asset/ Liability is provided and recognized on timing differences between taxable income and accounting income As per AS 22 of ICAI. Deferred Tax Asset is recognized only if virtual certainty is foreseen to reverse this.

J. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized when there is a present legal or statutory obligation as a result of past events and where it is probable that there will be outflow of resources to settle the obligation and whèn a reliable estimate of amount of the obligation can be made.

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Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing bases and only those having a largely probable outflow or resources are provided for. Contingent Assets are not recognized in the Financial Statements. Contingent Liabilities not acknowledged as debts.

1. Income tax Liability of Rs App. 6 Lakh for assessment year 2005-06.

K. Value of Investment

Investments classified as current investments shown in the financial statements at the lower of cost and fair value determined either on an individual investment basis or by category of investment, but not on an overall (or global) basis. Investments classified as Non-Current investments shown in the financial statements at cost and provision for diminution in the individual investment shall be made to recognize a decline, other than temporary, and in the opinion of management no permanent decline is foreseen therefore no such provision made.

3. Payment to auditors

Particulars	**As at 31st March 2026 (Amt. in. Rupees '00)**	**As at 31st March 2025 (Amt. in. Rupees ')**
As Auditors	450.00	500.00
For other certification work	0	0
Total	**450.00**	**500.00**

4. Information under The Micro, Small and Medium Enterprises Development Act, 2006, can't be given, as the relevant information are under process. It has been informed by the Company that they have written to the existing firms/companies to given information regarding identification whether they are covered under Micro, Medium & Small Category, the information sought has not been received by the management.

5. Balance of Advances/ recoverable are subject to confirmation/ reconciliation, therefore impact on financial statements can be determined after reconciliation.

6. The company has Associate Company not subsidiary as on 31-03-2026 as defined under Companies act 2013 but no consolidated financial Statements were prepared as the present position is believed to be of temporary in nature.

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7. No Provision of interest on interoperate Loans & Advances made in the accounts because such advances are of Business nature and not in the nature of loans.

8. Inter Corporate Loan to Action Bridgegap construction Pvt Ltd 21,73,5.17 hundred of which full recovery is doubtful as the lenders of this company has initiated auction process under securities act.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants

S.K. Chaudhary Allahabad FRN-014203C Chartered Accountants

CA Sonal Agarwal
(Partner)
M.No. 415858
FRN No. 000483C
Place: Prayagraj
Date:

Iswari Dutt Pant
(Director)
DIN: 07985999

Nishi Ahuja
(Director)
DIN: 07517303

Satish Ahuja
(Director)
DIN: 02347649

Suranjan Upadhya
(Company Secretary)
PAN: AAHPU1366N

B. Details of Investments:

S. No.	Details of Investments	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient
1.	24,000 Equity Shares of Divya Chugh Designers Private Limited	11,00,000	NA
2.	86760 Equity Shares of Kalyan Entertainment Pvt Ltd.	42,07,860	NA
3.	21587 Equity Shares of Prince Flemings Credit Limited1	7,54,800	NA
4.	15000 Equity Shares of Shiva Aum Healthcare Private Limited	5,00,000	NA