OSIAJEE TEXFAB LIMITED

31ST ANNUAL REPORT 2025-26

BOARD OF DIRECTORS

Name of Directors	Designation
Ms. Reema Saroya	Managing Director
Mr. Lokesh Goyal	Non- Executive Director
Mr. Mehul Jagdish Modi	Executive Director
Ms. Megha Jain	Executive Director
Ms. Vibha Jain	Non- Executive Director
Ms. Sunita Devi	Independent Director
Mr. Ankur Verma	Independent Director
Mr. Akash Rai	Independent Director

KEY MANAGERIAL PERSONNEL

Name	Designation
Mr. Hemant Padmakar Chavan	Chief Financial Officer
Mr. Vikas Jain	Chief Executive Officer
Ms. Monika	Company Secretary

31st ANNUAL GENERAL MEETING

DAY : Tuesday
DATE : 29th September, 2026
TIME : 4.00 p.m.
MODE : Video Conferencing (VC) / Other Audio Visual Means (OAVM)

CORPORATE SNAPSHOT

Listed on

BSE Limited

Script Code: 540198

Registered Office

First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Hoshiarpur, Balachaur, Punjab, India, 146001

Bankers

HDFC Bank Ltd., Federal Bank Limited, AU Small Finance Bank Limited

Statutory Auditors

M/s. S C Mehra & Associates LLP (Chartered Accountants)

Secretarial Auditors

M/s. JPM & Associates LLP (Practicing Company Secretaries)

Registrar and Share Transfer Agent

Satellite Corporate Services Private Limited Office No. 106 & 107, Dattani Plaza, East West Compound, Andheri Kurla Road, Safedpool, Sakinaka, Mumbai- 400072

CONTENTS

OSIAJEE TEXFAB LIMITED
CIN: L17299PB1995PLC055743
First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Hoshiarpur, Balachaur, Punjab, India, 146001; **E-Mail:**csosiajee.texfab@gmail.com | **Website:**www.osiajeehdl.com

NOTICE OF 31st ANNUAL GENERAL MEETING OF THE MEMBERS

NOTICE is hereby given that the 31st Annual General Meeting of the Members of **OSIAJEE TEXFAB LIMITED** ('the Company') will be held on Tuesday**, 29th day of September, 2026 at 4:00 P.M. (IST)** through Video Conferencing ("VC") /Other Audio Visual Means ("OAVM") to transact the following Business. The Venue of the meeting shall be deemed to be the registered office of the Company situated at First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Hoshiarpur, Balachaur, Punjab, India, 146001.

ORDINARY BUSINESS:

1. ADOPTION OF AUDITED STANDALONE FINANCIAL STATEMENTS:

To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended March 31, 2026 comprising Audited Balance Sheet the Statement of Profit & Loss along with Notes to Accounts and Cash Flow Statement appended thereto and Reports of the Board of directors and Statutory Auditors thereon.

2. ADOPTION OF AUDITED CONSOLIDATED FINANCIAL STATEMENTS:

To receive, consider and adopt the Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026 comprising Consolidated Audited Balance Sheet, the Consolidated Statement of Profit & Loss along with Notes to Accounts and Cash Flow Statement appended there to and reports of the Statutory Auditors thereon.

3. RE-APPOINTMENT OF Mr. Mehul Jagdish Modi (DIN: 08836999) AS A DIRECTOR, LIABLE TO RETIRE BY ROTATION.

To appoint a Director in place of **Mr. Mehul Jagdish Modi (DIN: 08836999)**, Executive Director of the Company, who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and, being eligible, seeks re-appointment.

SPECIAL BUSINESS:

4. TO CONSIDER AND, IF THOUGHT FIT, TO PASS WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

"**RESOLVED THAT** pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the applicable Rules made thereunder and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and such other applicable provisions, if any, consent of the members of the Company be and is hereby accorded to appoint M/s JPM & Associates LLP, Company Secretaries (LLP ID: L2020PB007800 and Peer Review Cert. No. 1903/2022), as the Secretarial Auditor of the Company for the 5 Financial Year 2026-27 to Financial Year 2030-2031 to conduct the Secretarial Audit subject to approval of the Shareholders of the Company at the ensuing Annual General Meeting

RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution including filing of necessary e-forms with the Registrar of Companies and other statutory authorities as may be required in this regard."

5. **TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION:**

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, and subject to such other approvals, permissions and sanctions as may be necessary, the consent of the Members of the Company be and is hereby accorded for the **re-appointment of Ms. Reema Saroya (DIN: 08292397)** as the Managing Director of the Company for a further term of **Five (5) consecutive years** commencing from **08th June, 2026** up to **07th June, 2031**, on the existing remuneration and upon such terms and conditions as approved by the Board of Directors at its Meeting held on **07th June, 2021**, with liberty to the Board of Directors (including any Committee thereof) to alter, vary or revise the terms and conditions of her appointment and remuneration from time to time, in accordance with the applicable provisions of the Companies Act, 2013, Schedule V thereto and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things and to execute all such documents, instruments and writings as may be considered necessary, desirable or expedient for giving effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard without requiring any further approval of the Members.

6. **TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION:**

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, and subject to such other approvals as may be required, the consent of the Members of the Company be and is hereby accorded for the change in designation **of Ms. Megha Jain (DIN: 09045476) from Non-Executive Director to Whole-Time Director of the Company for a period of Five (5) consecutive years with effect from 22nd June, 2026 up to 21st June, 2031,** on such terms and conditions, including remuneration, as approved by the Board of Directors and as set out in the Explanatory Statement annexed to this Notice, with liberty to the Board of Directors (including any Committee thereof) to alter, vary or revise the remuneration and terms and conditions of appointment in accordance with the provisions of the Companies Act, 2013 and other applicable laws.

RESOLVED FURTHER THAT Ms. Megha Jain shall be entitled to remuneration as under:

Basic Salary: Rs. 1,20,000 per annum, with such increment(s) as may be decided by the Nomination and Remuneration Committee from time to time in accordance with the policy of the Company.

Perquisites, benefits and allowances: She shall not be entitled to any perquisites, benefits or allowances unless otherwise approved by the Board/Nomination and Remuneration Committee and permissible under applicable law.

Overall remuneration: The aggregate remuneration payable to Ms. Megha Jain in any Financial Year shall not exceed the limits prescribed under Sections 196, 197 and 198 read with Schedule V to the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, including any statutory modification(s) or re-enactment(s) thereof.

Sitting fees: Ms. Megha Jain shall not be entitled to any sitting fees for attending meetings of the Board of Directors or Committees thereof during her tenure as Whole-Time Director.

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the tenure of Ms. Megha Jain, the remuneration payable to her shall be governed by the provisions of Schedule V to the Companies Act, 2013, as may be applicable.

RESOLVED FURTHER THAT any Director (other than an independent director) and the Company Secretary of the Company, be and are hereby authorized to do all such acts, deeds, matters and things as may be necessary, expedient or desirable for giving effect to this resolution, including filing necessary forms and returns with the Registrar of Companies and making requisite disclosures and intimations to the Stock Exchange(s).”

7. **TO CONSIDER AND APPROVE THE ALTERATION OF SHARE CAPITAL OF THE COMPANY BY WAY OF SUB-DIVISION/SPLIT OF EACH EXISTING EQUITY SHARE OF THE COMPANY HAVING A FACE VALUE OF ₹10/- (RUPEES TEN ONLY) EACH, FULLY PAID-UP, INTO 10 (TEN) EQUITY SHARES HAVING A FACE VALUE OF ₹1/- (RUPEE ONE ONLY) EACH, FULLY PAID-UP, AND CONSEQUENTIAL ALTERATION OF CAPITAL CLAUSE (Clause V) OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS AN ORDINARY RESOLUTION:**

“RESOLVED THAT pursuant to the provisions of Sections 13, 61, 64 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, the Articles of Association of the Company and subject to such statutory, regulatory and other approvals, consents, permissions and sanctions as may be required, consent of the Members of the Company be and is hereby accorded for the sub-division/split of each existing Equity Share of the Company having a face value of ₹10/- (Rupees Ten Only) each, fully paid-up, into 10 (Ten) Equity Shares having a face value of ₹1/- (Rupee One Only) each, fully paid-up, ranking pari-passu in all respects with the existing Equity Shares of the Company.

RESOLVED FURTHER THAT upon the sub-division/split becoming effective, every existing Equity Share of the face value of ₹10/- (Rupees Ten Only) each held by the Shareholders of the Company as on the Record Date shall stand sub-divided into 10 (Ten) Equity Shares of face value of ₹1/- (Rupee One Only) each, fully paid-up, without any further act or deed on the part of the Shareholders.

RESOLVED FURTHER THAT the Record Date for the purpose of determining the entitlement of the Shareholders for the aforesaid sub-division/split of Equity Shares shall be fixed by the Board of Directors or any Committee thereof after obtaining the approval of the Shareholders, and the same shall be intimated to the Stock Exchange(s), Depositories and other concerned authorities in accordance with the applicable laws.
RESOLVED FURTHER THAT consequent upon the aforesaid sub-division/split of Equity Shares, the existing Clause V (Capital Clause) of the Memorandum of Association of the Company be and is hereby altered by substituting the existing Clause V with the following:

“V. The Authorised Share Capital of the Company is ₹10,50,00,000/- (Rupees Ten Crore Fifty Lakh Only) divided into 10,50,00,000 (Ten Crore Fifty Lakh) Equity Shares of ₹1/- (Rupee One Only) each.”

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to take all such steps, actions and measures as may be necessary, desirable or expedient to give effect to the aforesaid resolution, including fixing the Record Date, making necessary applications, filings and intimations with the Stock Exchange(s), Depositories, Registrar of Companies and other statutory/regulatory authorities, and to do all such acts, deeds, matters and things as may be required in connection therewith.

RESOLVED FURTHER THAT a certified true copy of the above resolution be provided to such authorities, regulators, intermediaries and other persons as may be required under the signature of any Director or the Company Secretary of the Company."

8. TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 160 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, and pursuant to Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, **Ms. Dolly Seth (DIN: 11896763)**, who was appointed by the Board of Directors as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from **24th August, 2026**, and who holds office up to the date of this Annual General Meeting in terms of Section 161(1) of the Act, and in respect of whom the Company has received a notice in writing under Section 160 of the Act proposing her candidature for the office of Director, be and is hereby appointed as a **Non-Executive Independent Director** of the Company, not liable to retire by rotation.

RESOLVED FURTHER THAT Ms. Dolly Seth (DIN: 11896763) be and is hereby appointed as an Independent Director of the Company for a term of **five (5) consecutive years commencing from 24th August, 2026 and ending on 23rd August, 2031**, and that she shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorised to pay to Ms. Dolly Seth such sitting fees for attending the meetings of the Board and/or Committees thereof, reimbursement of expenses and such other remuneration as may be permissible under the provisions of the Companies Act, 2013, the SEBI Listing Regulations and the Articles of Association of the Company.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and is hereby severally authorised to do all such acts, deeds, matters and things, including making necessary filings and disclosures with the Registrar of Companies, Stock Exchange(s) and other statutory or regulatory authorities, as may be necessary, expedient or desirable to give effect to this resolution.

9. TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 160 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, **Ms. Gurmeet Kaur (DIN: 11621231)**, who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from **24th August, 2026**, and who holds office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Act, and in respect of whom the Company has received a notice in writing under Section 160 of the Act proposing her candidature for the office of Director, be and is hereby appointed as a **Non-Executive Independent Director** of the Company, not liable to retire by rotation.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions of the Act, read with Schedule IV thereto and the applicable provisions of the SEBI Listing Regulations, **Ms. Gurmeet Kaur (DIN: 11621231)** be and is hereby appointed as an Independent Director of the Company for a term of **five (5) consecutive years commencing from 24th August, 2026 and ending on 23rd August, 2031**, and she shall not be liable to retire by rotation.

RESOLVED FURTHER THAT Ms. Gurmeet Kaur shall be entitled to receive such sitting fees for attending the meetings of the Board of Directors and/or Committees thereof, reimbursement of expenses and such other remuneration as may be permissible under the provisions of the Companies Act, 2013, the SEBI Listing Regulations and the Articles of Association of the Company.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and is hereby severally authorised to do all such acts, deeds, matters and things, including making necessary filings and disclosures with the Registrar of Companies, Stock Exchange(s) and other statutory or regulatory authorities, as may be necessary, expedient or desirable to give effect to this resolution.

10. TO CONSIDER AND, IF THOUGHT FIT, TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 160 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended from time to time, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, **Mr. Karan Kumar (DIN: 11897580)**, who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from **24th August, 2026**, and who holds office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Act, and in respect of whom the Company has received a notice in writing under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a **Non-Executive Independent Director** of the Company, not liable to retire by rotation.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions of the Act, read with Schedule IV thereto and the applicable provisions of the SEBI Listing Regulations, **Mr. Karan Kumar (DIN: 11897580)** be and is hereby appointed as an Independent Director of the Company for a term of **five (5) consecutive years commencing from 24th August, 2026 and ending on 23rd August, 2031**, and he shall not be liable to retire by rotation.

RESOLVED FURTHER THAT Mr. Karan Kumar shall be entitled to receive such sitting fees for attending the meetings of the Board of Directors and/or Committees thereof, reimbursement of expenses and such other remuneration as may be permissible under the provisions of the Companies Act, 2013, the SEBI Listing Regulations and the Articles of Association of the Company.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and is hereby severally authorised to do all such acts, deeds, matters and things, including making necessary filings and disclosures with the Registrar of Companies, Stock Exchange(s) and other statutory or regulatory authorities, as may be necessary, expedient or desirable to give effect to this resolution.

By order of the Board
Osiajee Texfa Limited

S/d
Monika
Company Secretary
M.no 72700

Date: 24.08.2026
Place: Hoshiarpur

NOTES:

1. Additional information, pursuant to Regulation 36(3) and 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations') and Secretarial Standard - 2 on General Meetings issued by The Institute of Company Secretaries of India, in respect of Director retiring by rotation seeking re-appointment at this Annual General Meeting ('Meeting' or 'AGM') is furnished as an Annexure to the Notice.

2. Pursuant to General Circular No. 14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20/2020 dated May 5, 2020, General Circular No. 02/2021 dated January 13, 2021, Circular No. 02/2022 dated May 05, 2022, Circular No.10/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024, General Circular No. 03/2025 dated September 22, 2025 and all other relevant circulars issued by the Ministry of Corporate Affairs (collectively referred to as 'MCA Circulars'), the Company is convening the 31st AGM through Video Conferencing ('VC') or Other Audio-Visual Means ('OAVM'), without the physical presence of the Members. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company at First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Hoshiarpur, Balachaur, Punjab, India, 146001, which shall be deemed venue of the AGM.

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

4. The Company has appointed Central Depository Services (India) Limited (CDSL) for providing the members the facility for participation in the 31st AGM through VC/OAVM, for voting through remote e-Voting and for e-Voting during the 31st AGM.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

6. Pursuant to Section 91 of the Companies Act, 2013 and Rule 10 of the Companies (Management and Administration) Rules, 2014 read with Regulation 42(5) of the Listing Regulations.

7. SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSDRTAMB/P/CIR/2021/655 dated November 3, 2021 read with SEBI Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/687 dated December 14, 2021, SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023, SEBI vide its Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2023/158 dated September 26, 2023 and SEBI vide its Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 dated November 17, 2023 has mandated for furnishing/ updating PAN, KYC details (Address, Mobile no., Email ID, Bank Details) and Nomination details by all holders of physical securities in listed company otherwise their folios shall be frozen by RTA from October 01, 2024. Therefore, Members holding shares in physical form are requested to submit the duly filled in documents along with related proofs to the Company's Registrar and Share Transfer Agent. The forms for updating KYC details are available on the Company's website and can be accessed at www.osiajeehdl.com

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

1. VOTING THROUGH ELECTRONIC MEANS:

I. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

II. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

III. In compliance with the MCA Circulars and SEBI Circular dated January 15, 2021 and May 12, 2020 respectively, the Notice of the AGM along with the Annual Report 2025-2026 has been uploaded on the website of the Company at www.osiajeehdl.com. The Notice of the Annual General Meeting along with the Annual Report for the Financial Year 2025-26 is being sent only by electronic mode to those Members whose email addresses are registered with the Company/Depositories. The Notice is also available on the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The AGM notice is also disseminated on the website of CDSL (agency for providing remote e-voting and e-voting system during the AGM) i.e. www.evotingindia.com.

IV. For members who have not registered their email IDs so far, are requested to register their email IDs for receiving all communications, including Annual Report, Notices from the Company electronically. For any communication, the Shareholders may also send requests to the Company's investor email id: csosiajee.texfab@gmail.com.

V. The Company has appointed M/s JPM & Associates LLP, Practicing Company Secretaries, Ludhiana as the Scrutinizer for scrutinizing the entire e-voting process i.e. remote e-voting and e-voting during the AGM, to ensure that the process is carried out in a fair and transparent manner.

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

THE INSTRUCTIONS FOR SHAREHOLDERS FOR E-VOTING AND JOINING MEETING THROUGH VC/ OAVM ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

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

(i) The remote e-voting period begins on Friday, September 25, 2026 (9.00 a.m. IST) and ends on Monday, September 28, 2026 (5.00 p.m. IST). During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of <Record Date> may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.
Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easy / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easy/ Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easy New (Token) Tab. 2) After successful login the Easy / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easy/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easy New

	(Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting

	during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on “Shareholders” module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

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

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

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

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

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

(ix) Click on the **EVSN (260831016) for Osiajee Texfab Limited** on which you choose to vote.

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

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

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

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

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

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

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; ____________ csosiajee.texfab@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

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

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

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

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

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

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

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

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company** at **csosiajee.texfab@gmail.com or RTA** at **kyc@satellitecorporate.com**.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**

3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

8. Declaration of Results

I. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, will first count the votes cast during the AGM and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than 2 days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing.

II. Based on the scrutinizer's report, the Company will submit within 2 days of the conclusion of the AGM to the Stock Exchanges, details of the voting results as required under Regulation 44(3) of the SEBI Listing Regulations.

III. The results declared along with the scrutinizer's report, will be hosted on the website of the Company at www.osiajeehdl.com and on the website of CDSL at www.evotingindia.com, immediately after the declaration of the result by the Chairperson or a person authorised by him in writing and communicated to the Stock Exchange.

IV. Subject to receipt of requisite number of votes, the resolutions shall be deemed to be passed on the date of the AGM i.e. September 29, 2026.

9. Other Instructions:

I. The persons who have acquired shares and become members after the dispatch of the notice may send a request to the Company Secretary via e-mail at csosiajee.texfab@gmail.com for a copy of the Annual Report. The Annual Report is also available on the website of the Company i.e. www.osiajeehdl.com and on the website of the Bombay Stock Exchange at www.bseindia.com.

II. The Company has designated an exclusive e-mail ID i.e. csosiajee.texfab@gmail.com to enable the investors to register their complaints / send correspondence, if any.

III. A person who is not a Member as on the cut-off date i.e. Tuesday, September 22, 2026 should treat this Notice for information purposes only.

IV. As per the provisions of Section 101 and 136 of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014 and Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, the service of notice/documents including Annual Report can be sent by e-mail to its members. Members who have not registered their e-mail addresses, so far, are requested to register their e-mail address with Company's Registrar & Transfer Agents, M/s. Satellite Corporate Services Private Ltd and Depository Participant in case of Demat Shares, to enable the Company to send the notices, documents including Annual Reports by e-mail.

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

Item No. 4

The Board of Directors of the Company, at its meeting held on 28.05.2026, has considered and approved the appointment of M/s JPM & Associates LLP, Company Secretaries (LLP ID: L2020PB007800 and Peer Review Cert. No. 1903/2022) as the Secretarial Auditor of the Company for the 5 Financial Year 2026-27 to financial year 2030-2031 to conduct the Secretarial Audit subject to approval of the Shareholders of the Company at the ensuing Annual General Meeting.

As per the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed Company is required to annex with its Board's Report a Secretarial Audit Report, given by a Company Secretary in Practice.

The Board, after considering their expertise and credentials, recommends the appointment of M/s JPM & Associates LLP for the aforesaid term, on such terms and conditions including scope of work, duration, and remuneration as may be mutually agreed between the Board and the Secretarial Auditor.

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

The Board recommends the passing of this resolution as an Ordinary Resolution as set out in Item No. 4 of this Notice.

Item No. 5

The Board of Directors of the Company ("Board"), on the recommendation of the Nomination and Remuneration Committee, at its meeting held on 22nd June, 2026, approved and recommended the re-appointment of Ms. Reema Saroya (DIN: 08292397) as Managing Director of the Company for a further term of Five years with effect from 08.06.2026, subject to the approval of the Members of the Company.

Ms. Reema Saroya has been associated with the Company since 09.02.2021 and has been actively involved in the management and business operations of the Company. She possesses extensive experience, expertise and knowledge of the industry and has made significant contributions towards the growth and development of the Company. In view of her continued leadership, business acumen and valuable contribution to the affairs of the Company, the Board considers her re-appointment as Managing Director to be in the best interest of the Company and its stakeholders.

The terms and conditions of her re-appointment, including remuneration payable to her during the tenure, shall be substantially in line with the remuneration and terms approved by the Board at its meeting held on 7th June, 2021.

The remuneration payable to Ms. Reema Saroya shall be in accordance with the provisions of Sections 197 and 198 read with Schedule V of the Companies Act, 2013 and may be revised by the Board of Directors or the Nomination and Remuneration Committee from time to time, within the limits approved by the Members and permissible under applicable law.

In the event of absence or inadequacy of profits in any Financial Year during her tenure, the remuneration payable to Ms. Reema Saroya shall be governed by the provisions of Schedule V to the Companies Act, 2013, as may be applicable.

The proposed re-appointment is in compliance with the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, the rules made thereunder, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including Regulation 17(6)(e), as amended from time to time.

The Board is of the opinion that Ms. Reema Saroya fulfils the conditions specified in the Companies Act, 2013 and the rules made thereunder for her re-appointment as Managing Director and is not disqualified from being appointed as a Director under the provisions of the Companies Act, 2013.

Further details of Ms. Reema Saroya, as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings, are provided in **Annexure-1** to this Notice

Accordingly, the Board recommends the Special Resolution set out at **Item No. 5** of the Notice for approval of the Members

Item No. 6

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, has approved and recommended the change in designation of Ms. Megha Jain (DIN: 09045476) from Non-Executive Director to Whole-Time Director of the Company for a term of five (5) years commencing from 22nd June, 2026, subject to the approval of the Members of the Company.

Ms. Megha Jain has been associated with the Company Since 09.02.2021 and has been actively contributing towards the management and business operations of the Company. In view of her experience, expertise, knowledge of the industry and continued involvement in the affairs of the Company, the Board considers it desirable to entrust her with executive responsibilities as Whole-Time Director.

The terms and conditions of her appointment as Whole-Time Director, including the remuneration payable to her, have been approved by the Board of Directors based on the recommendation of the Nomination and Remuneration Committee and are set out in the resolution forming part of this Notice.

The Change in designation and appointment of Ms. Megha Jain as Whole-Time Director is proposed in terms of the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, the rules made thereunder, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including Regulation 17(6)(e), as amended from time to time.

Further details of Ms. Megha Jain, as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings, are provided in **Annexure-2** to this Notice.

The Board recommends the Special Resolution set out at **Item No. 6** of the Notice for approval of the Members.

Item No. 7

The Board of Directors of the Company, at its meeting held on 13th August, 2026, approved, subject to the approval of the Members of the Company and such other approvals as may be required, the proposal for sub-division (stock split) of the Equity Shares of the Company from the face value of ₹10/- each to ₹1/- each.

The sub-division of Equity Shares is intended to enhance the liquidity of the Company's Equity Shares in the stock market, encourage wider participation of retail investors and make the Equity Shares more affordable, while keeping the aggregate amount of the paid-up share capital unchanged.

Pre and Post Sub-division Share Capital

Particulars	**Pre Sub-division**	**Post Sub-division**
Face Value per Equity Share	₹10/-	₹1/-
Authorised Share Capital	1,05,00,000 Equity Shares of ₹10/- each	10,50,00,000 Equity Shares of ₹1/- each
Issued, Subscribed and Paid-up Share Capital	54,00,000 Equity Shares of ₹10/- each	5,40,00,000 Equity Shares of ₹1/- each
Aggregate Authorised Share Capital	₹10,50,00,000	₹10,50,00,000
Aggregate Paid-up Share Capital	₹5,40,00,000	₹5,40,00,000

The proposed sub-division will require consequential amendment to Clause V of the Memorandum of Association of the Company relating to the Authorised Share Capital.

In terms of Regulation 42 of the SEBI Listing Regulations, the Record Date for the purpose of the sub-division of Equity Shares will be fixed by the Board of Directors after approval of the Members and will be intimated to BSE Limited in due course.

The sub-divided Equity Shares shall rank pari passu in all respects with the existing Equity Shares of the Company.

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

The Board of Directors recommends the passing of the above Ordinary Resolution in the interest of the Company and its shareholders

Item No. 8

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on **24th August, 2026**, appointed **Ms. Dolly Seth (DIN: 11896763)** as an Additional Director in the capacity of a Non-Executive Independent Director of the Company, with effect from **24th August, 2026**, pursuant to Section 161(1) of the Companies Act, 2013 ("the Act").

The Board, based on her qualifications, experience, expertise and skills, and upon receipt of the requisite declarations and disclosures, is of the opinion that Ms. Dolly Seth fulfils the conditions specified under the Act and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") for appointment as an Independent Director and that she is independent of the management of the Company.

The Company has received the requisite consent, declaration of independence and other disclosures from Ms. Dolly Seth. She is not disqualified from being appointed as a Director under the applicable provisions of the Act.

The Board recommends her appointment as a Non-Executive Independent Director, not liable to retire by rotation, for a term of **five consecutive years commencing from 24th August, 2026 and ending on 23rd August, 2031**, subject to the approval of the Members by way of a Special Resolution.

A brief profile and other relevant details of Ms. Dolly Seth are provided in **Annexure 3** forming part of this Notice.

Except Ms. Dolly Seth, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 8 of the Notice.

The Board of Directors recommends the Special Resolution set out at Item No. 8 for approval of the Members.

Item No. 9

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on **24th August, 2026**, appointed **Ms. Gurmeet Kaur (DIN: 11621231)** as an Additional Director in the capacity of a Non-Executive Independent Director of the Company, with effect from **24th August, 2026**, pursuant to Section 161(1) of the Companies Act, 2013 (“the Act”).

The Board, considering her qualifications, experience, expertise and skills, and upon receipt of the requisite declarations and disclosures, is of the opinion that Ms. Gurmeet Kaur fulfils the conditions specified under the Act and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) for appointment as an Independent Director and that she is independent of the management of the Company.

The Company has received the requisite consent, declaration of independence and other disclosures from Ms. Gurmeet Kaur. She is not disqualified from being appointed as a Director under the applicable provisions of the Act.

The Board recommends her appointment as a Non-Executive Independent Director, not liable to retire by rotation, for a term of **five consecutive years commencing from 24th August, 2026 and ending on 23rd August, 2031**, subject to the approval of the Members by way of a Special Resolution.

A brief profile and other relevant details of Ms. Gurmeet Kaur are provided in **Annexure 4** forming part of this Notice.

Except Ms. Gurmeet Kaur, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 9 of the Notice.

The Board of Directors recommends the Special Resolution set out at Item No. 9 for approval of the Members.

Item No. 10

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on **24th August, 2026**, appointed **Mr. Karan Kumar (DIN: 11897580)** as an Additional Director in the capacity of a Non-Executive Independent Director of the Company, with effect from **24th August, 2026**, pursuant to Section 161(1) of the Companies Act, 2013 (“the Act”).

The Board, considering his qualifications, experience, expertise and skills, and upon receipt of the requisite declarations and disclosures, is of the opinion that Mr. Karan Kumar fulfils the conditions specified under the Act and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") for appointment as an Independent Director and that he is independent of the management of the Company.

The Company has received the requisite consent, declaration of independence and other disclosures from Mr. Karan Kumar. He is not disqualified from being appointed as a Director under the applicable provisions of the Act.

The Board recommends his appointment as a Non-Executive Independent Director, not liable to retire by rotation, for a term of **five consecutive years commencing from 24th August, 2026 and ending on 23rd August, 2031**, subject to the approval of the Members by way of a Special Resolution.

A brief profile and other relevant details of Mr. Karan Kumar are provided in **Annexure 5** forming part of this Notice.

Except Mr. Karan Kumar, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 10 of the Notice.

The Board of Directors recommends the Special Resolution set out at Item No. 10 for approval of the Members.

By order of the Board
For Osiajee Texfab Limited

Date: 24.08.2026
Place: Hoshiarpur

Sd/-Monika
Company Secretary
M.No.: A72700

Details of Director seeking appointment/re-appointment as per Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India are provided below.

Name of Director	Mr. Mehul Jagdish Modi
Category	Executive Director
Age	48
DIN	08836999
Qualification	
Expertise	Mr. Mehul Jagdish Modi possesses extensive knowledge and wide-ranging experience in the field of management, business administration and strategic decision-making. He has demonstrated strong leadership and managerial capabilities, with a sound understanding of business operations, planning, organisational management and overall corporate affairs. His experience and expertise enable him to contribute effectively to the growth, development and strategic direction of the Company.
Directorships in other Listed Companies as on March 31, 2026	NIL
Chairmanship/ Membership of Committees of Other Listed Companies as on 31st March, 2026	NIL
Listed entities from which the Director has resigned in the past three years	NIL
Shareholding	NIL
Disclosure of relationship between Directors inter-se	-

Annexure-1

Details of Directors seeking re-appointment/appointment

[Pursuant to Regulation 36(3) of Listing Regulations and Secretarial Standard - 2 on General Meetings]

Particulars	**Ms. Reema Saroya**
Category / Designation	Managing Director
Director Identification Number (DIN)	08292397
Date of Birth	25.08.1985
Age	41
Experience	6 years
Date of appointment/re-appointment/ cessation (as applicable) and term of appointment/re-appointment	Date of Re-appointment – 22nd June, 2026 Term - 5 Years commencing from 8th June 2026 to 7 June2031 (both days inclusive)
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	The Board of Directors at its meeting held on i.e., Monday, 22nd June 2026, based on the recommendation of the Nomination and Remuneration Committee, has approved the re-appointment of Reema Saroya (DIN: 08292397), as the Managing Director of the Company, liable to retire by rotation, for a period of 5 (five) years with effect from 8th June 2026 to 7 June 2031 (both days inclusive), subject to approval of the shareholders of the Company through Annual General Meeting (AGM).
Brief Profile	Ms. Reema Saroya (DIN: 08292397) has been associated with the Company since 09.02.2021 and has been actively involved in its management and business operations. She possesses 6 years of industry experience and has contributed significantly to the Company's growth and development through her strategic insight and operational leadership. Her expertise, business acumen and understanding of the industry have enabled her to play an important role in strengthening the Company's performance. In view of her continued contribution and leadership capabilities, the Board considers her re-appointment as Managing Director to be in the best interests of the Company and its stakeholders.
Terms and conditions for appointment / reappointment	As set out in Explanatory Statement.
Directorship in other Companies along with listed entities from which the person has resigned in the past three years	Osiajee Agro Farms Limited Navraav Electro Limited
Chairmanship/Membership of Committees in other Companies	Not Applicable
Number of Equity Shares held in the Company	28455
Remuneration sought to be paid	As set out in Explanatory Statement.
Relationship with other Directors, Managers and KMPs	Not Applicable
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Yes

Annexure-2

Details of Directors seeking re-appointment/appointment

[Pursuant to Regulation 36(3) of Listing Regulations and Secretarial Standard - 2 on General Meetings]

Particulars	**Ms. Megha Jain**
Current designation	Non-Executive Director
Proposed designation	Whole-Time Director
Director Identification Number (DIN)	09045476
Date of Birth	03.01.1983
Age	43
Experience	5 years
Date of appointment/re-appointment/ cessation (as applicable) and term of appointment/re-appointment	Date of Re-appointment – 22nd June, 2026 Term - 5 Years commencing from 22nd June, 2026 to 21st June 2031 (both days inclusive)
Experience and expertise	Ms. Megha Jain has been associated with the Company since 09.02.2021 and has been actively contributing to the management and business operations of the Company. She possesses experience, expertise and industry knowledge relevant to the Company's business activities.
Brief Profile	Ms. Megha Jain has been actively involved in the affairs of the Company and has contributed towards its management and operational activities. In view of her continued involvement, experience and understanding of the industry, the Board has considered it appropriate to entrust her with executive responsibilities as Whole-Time Director.
Terms and conditions for appointment / reappointment	As set out in Explanatory Statement.
Directorship in other Companies along with listed entities from which the person has resigned in the past three years	Not Applicable
Chairmanship/Membership of Committees in other Companies	Not Applicable
Number of Equity Shares held in the Company	0
Remuneration sought to be paid	As set out in Explanatory Statement.
Relationship with other Directors, Managers and KMPs	Not Applicable
Listed entities from which resigned in the past three year	Not Applicable
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Yes

Annexure-3

Information as per SEBI Circular No.CIR/CFD/CMD/4/2015 dated September 9, 2015 read with Regulation 30- Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

S.No	**Particulars**	**Details**
1	Name of the Director	Ms. Dolly Seth
2	DIN	11896763
3	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
4	Date of appointment /cessation (as applicable) & term of appointment	24.08.2026
5	List of outside Directorships held	NIL
6	Membership of Committees of the Board	NIL
7	Membership of Committees in other companies	NIL
8	Brief Resume and Nature of Expertise in Specific Functional Area	Ms. Dolly Seth is a qualified professional with relevant experience and knowledge in the areas of corporate affairs, management, finance, compliance and governance. She possesses a sound understanding of business operations and corporate regulatory matters and is capable of providing valuable guidance and an independent perspective to the Board. She has developed professional expertise through her experience in the corporate sector and possesses the skills and knowledge required to contribute effectively to the deliberations of the Board and its Committees. Her professional background, experience and understanding of corporate governance make her suitable for appointment as an Independent Director of the Company. Ms. Dolly Seth has confirmed that she fulfils the criteria of independence prescribed under the Companies Act, 2013 and is willing to act as an Independent Director of the Company. Her proposed appointment is expected to bring valuable experience, independent judgement and professional expertise to the Board and contribute towards strengthening the Company's corporate governance framework.
9	Disclosure of Relationship inter-se between Directors, Manager and other Key Managerial Personnel	None
10	Listed entities from which the person has resigned in the past three years	NIL
11	The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Yes

Annexure-4

Information as per SEBI Circular No.CIR/CFD/CMD/4/2015 dated September 9, 2015 read with Regulation 30- Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

S.No	Particulars	Details
1	Name of the Director	GURMEET KAUR (DIN: 11621231)
2	DIN	11621231
3	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
4	Date of appointment /cessation (as applicable) & term of appointment	24.08.2026
5	List of outside Directorships held	1
6	Membership of Committees of the Board	NIL
7	Membership of Committees in other companies	NIL
8	Brief Resume and Nature of Expertise in Specific Functional Area	Ms. **Gurmeet Kaur (DIN: 11621231)** is a qualified management professional with an **MBA degree** and an academic background in **Accountancy and Finance**. She possesses sound knowledge of accounting, financial management, business administration and corporate affairs. Her understanding of financial matters and management practices enables her to contribute effectively to the deliberations of the Board. With her academic expertise and analytical approach, Ms. Gurmeet Kaur is well suited to provide **independent judgement, objective oversight and constructive guidance** to the Board. Her appointment as an **Independent Director** is expected to strengthen the Company's corporate governance framework and support informed decision-making, particularly in matters relating to finance, accounts, risk management and overall business strategy.
9	Disclosure of Relationship inter-se between Directors, Manager and other Key Managerial Personnel	None
10	Listed entities from which the person has resigned in the past three years	NIL
11	The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Yes

Information as per SEBI Circular No.CIR/CFD/CMD/4/2015 dated September 9, 2015 read with Regulation 30- Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

S.No	Particulars	Details
1	Name of the Director	Mr. Karan Kumar
2	DIN	11897580
3	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
4	Date of appointment /cessation (as applicable) & term of appointment	24.08.2026
5	List of outside Directorships held	NIL
6	Membership of Committees of the Board	NIL
7	Membership of Committees in other companies	NIL
8	Brief Resume and Nature of Expertise in Specific Functional Area	**Mr. Karan Kumar** is a finance and accounts professional with experience in the field of **accounting, financial management and business operations**. He has practical knowledge of accounting procedures, financial records, taxation and related financial matters. His professional experience as an **Accountant** has enabled him to develop a sound understanding of financial statements, accounting practices and financial reporting. He possesses the skills and knowledge required to provide an independent and informed perspective on financial and business matters. In view of his professional experience, financial knowledge and understanding of accounting and business affairs, **Mr. Karan Kumar is considered suitable for appointment as an Independent Director of the Company**, subject to fulfilment of the applicable provisions of the Companies Act, 2013 and other applicable requirements.
9	Disclosure of Relationship inter-se between Directors, Manager and other Key Managerial Personnel	None
10	Listed entities from which the person has resigned in the past three years	NIL
11	The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Yes

DIRECTORS' REPORT

Dear Members,

The Esteemed Board of Directors hereby submits the report of the business and operations of your Company, along with the Audited Financial Statements, for the Financial Year ended March 31, 2026. The consolidated performance of the Company and its wholly owned subsidiary has been referred to wherever required.

Financial Performance

(₹ in Lakhs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Revenue from operations	0.523	-	648.94	709.09
Other income	84	15.52	64.97	2.65
Gross Income	**84.52**	**15.52**	**713.91**	**711.75**
Total Expenses	20.59	17.56	159.17	207.39
Profit before Financial Expenses, Depreciation and Taxation	**63.93**	**-2.04**	**554.74**	**504.35**
Less: Finance Cost	-	-	-	-
Less: Depreciation and amortization	.014	0.02	3.53	3.91
Profit before Taxation	**63.93**	**-2.06**	**554.74**	**500.44**
Less: Tax Expense (Deferred & Current)	-	-		-
Profit for the year	**63.93**	**-2.06**	**554.74**	**500.44**
Add: Other Comprehensive Income / (loss) for the year		-		-
Total comprehensive income for the year	**63.93**	**-2.06**	**554.74**	**500.44**
Earnings Per Share				
Basic	1.18	-0.03	10.27	9.26
Diluted	1.18	-0.03	10.27	9.26

Indian Accounting Standard

The Financial Statements have been prepared in accordance with the Indian Accounting Standards (IndAS) as notified by Ministry of Corporate Affairs (MCA) under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provisions of the Act. Further, we would like to inform you that your Company operates in single segment. Hence no segment wise figures are published.

Performance Review

We would like to brief you regarding the Financial performance of the Company on standalone as well as consolidated basis, which is as under:-

Standalone Financial Performance

On standalone basis, the Company earned total income of Rs. 84.52 Lakhs in the current year as against Rs. 15.52 Lakhs in the previous year and earned a Profit before tax of Rs. 63.93 Lakhs in the current year as against loss of Rs.2.06 Lakhs in the previous year. The Company incurred net Profit of Rs. 63.93 lakhs with EPS of 1.18 for the year ended March 31, 2026 as compared to net loss of Rs. 2.06 Lakhs with EPS of (0.03) for the year ended March 31, 2025.

Consolidated Financial Performance

The consolidated financial results include the result of the wholly owned subsidiary company namely, Osiajee Agro Farms Limited which was incorporated on September 29, 2021. The wholly owned subsidiary of the Company endeavors to pursue high growth opportunities in agriculture, horticulture & agro farming industry and is pursuing high growth agro farming in Eucalyptus and Poplar trees and cultivation of other crops in Hoshiarpur district of Punjab, the produce of which will be sold to nearby plywood industry as well as other wood-based manufacturers.

On consolidated basis, the Company earned total income of Rs. 713.91 lakhs in the current year as against Rs. 711.75 lakhs in the previous year and earned a profit before tax of Rs. 554.74 Lakhs in the current year as against Rs.500.44 Lakhs in the previous year. The Company earned a net profit of Rs. 554.74 Lakhs with an EPS of 10.27 during the FY 2025-26 as against Rs. 500.44 Lakhs with an EPS of 2.15 during the FY 2024-25.

Management Discussion Analysis

The Management Discussion and Analysis Report under requirements of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015, forms part of this Annual Report as **Annexure- 1** for the year ended 31st March 2026.

Dividend

The Board of Directors keeping in mind to conserve the resources by taking into account the prevailing economic situation and the need of resources for growth have decided not to recommend any dividend for the Financial Year ended March 31, 2026.

Share Capital

The Authorised Share Capital of the Company as on March 31, 2026, stood at ₹10,50,00,000 (Rupees Ten Crore Fifty Lakh) divided into 1,05,00,000 (One Crore Five Lakh) Equity Shares of ₹10 each.

During the year under review, there was no change in the Authorised Share Capital of the Company.

The Issued, Subscribed and Paid-up Equity Share Capital of the Company as on March 31, 2026, stood at ₹5,40,00,000 (Rupees Five Crore Forty Lakh) divided into 54,00,000 (Fifty-Four Lakh) Equity Shares of ₹10 each.

During the year under review, the Company has not issued any shares with differential voting rights, stock options, sweat equity shares, warrants (other than the aforesaid), or convertible securities. None of the Directors of the Company held any instruments convertible into Equity Shares of the Company. There has been no instance where the Company has failed to implement any corporate action within the prescribed time limits

Subsequent to end of financial year the Board of Directors in their meeting held on **13.08.2026** has approved and recommended, subject to the approval of the shareholders and such other statutory/regulatory approvals as may be required, the **sub-division/split of each** existing Equity Share of the Company having a face value of ₹10/- each into 10 Equity Shares of ₹1/- each, fully paid-up, ranking pari passu in all respects. Consequent thereto, the alteration of the Capital Clause of the Memorandum of Association of the Company has also been proposed.

The aforesaid proposal is subject to the approval of the shareholders and applicable regulatory/statutory authorities.

Transfer to General Reserve

During the year under review, the Company did not transfer any amount to General Reserve and the entire amount of profit for the year forms part of the 'Retained Earnings'.

Directors and Key Managerial Personnel:

Retire by Rotation

In accordance with the provisions of Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, **Mr. Mehul Jagdish Modi (DIN: 08836999)**,, Non-Executive Director of the Company retires by rotation at the 31st Annual General Meeting of the Company and being eligible, offers himself for reappointment.

Details of Directors and Key Managerial Personnel

The Board of Directors of your Company is composed of Executive, Non-Executive and Independent Directors. As on March 31, 2026, the Board of Directors consists of Eight (8) Directors, of which Three (3) Directors are Executive, Two (2) Directors are Non- Executive Non- Independent and Three (3) are Independent Directors. The Board of Directors includes Four (4) Women Directors as on 31st March, 2026.

During the Financial Year 2025-26, the following changes occurred in the Board of Directors and Key Managerial Personnel of the Company

During the year, the Board of Directors appointed Ms. Monika as the Company Secretary and Compliance Officer of the Company with effect from May 30, 2025.

Subsequent to the close of the financial year, the following changes took place in the composition and designation of the Board of Directors of the Company:

1. At the meeting of the Board of Directors held on June 22, 2026**, Ms. Reema Saroya** was re-appointed as Managing Director of the Company for a period of five years, subject to the approval of the Members at the ensuing Annual General Meeting.
2. At the same meeting, the designation of **Ms. Megha Jain** was changed from Non-Executive Director to Executive Director, subject to the approval of the Members at the ensuing Annual General Meeting.
3. The designation of **Mr. Lokesh Goyal** was changed from Executive Director to Non-Executive Director.

Board Evaluation

Pursuant to the provisions of the Companies Act, 2013 and Regulation 17 read with Part D of Schedule II to the Listing Regulations, the Board has carried out the annual performance evaluation of its own performance and the Directors individually. A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specified duties, obligations and governance. A separate exercise was carried out to evaluate the performance of individual Directors, who were evaluated on parameters such as level of engagement and contribution, independence of judgement, safeguarding the interest of the Company and its minority shareholders etc.

The Independent Directors of the Company in their meeting without the presence of Non-Independent Directors and members of the management reviewed the performance of Non-Independent Directors, the Board of Directors as a whole and assessed the quality, quantity and timeliness of flow of information between the management and the Board of Directors. The performance evaluation of the Independent Directors was carried out by the entire Board. The Board of Directors expressed their satisfaction with the evaluation process.

Board of directors and its committee thereof

(a) Composition of the Board of Director

The Board of the Company is composed of individuals from diverse fields. The Board of the Company is composed of Executive, Non-Executive, Independent Directors and Women Director.

As on March 31, 2026, the strength of the Board of Directors of the Company was at Eight Directors comprising of Three Executive, Two Non- Executive and Three Independent Directors. The details of the Board of Directors as on March 31, 2026 are given below:

Sr.No.	Name of the Director	Designation
1	Ms. Reema Saroya	Managing Director
2	Mr. Lokesh Goyal	Non- Executive Director
3	Mr. Mehul Jagdish Modi	Executive Director
4	Ms. Megha Jain	Executive Director
5	Ms. Vibha Jain	Non- Executive Director
6	Ms. Sunita Devi	Independent Director
7	Mr. Ankur Verma	Independent Director
8	Mr. Akash Rai	Independent Director

The composition of the Board also complies with the provisions of the Companies Act, 2013 and Regulation 17 (1) of SEBI (LODR) Regulations, 2015.

All the Independent Directors had furnished to the Company a declaration under section 149(7) of the Companies Act, 2013 stating that they meet the criteria of independence as provided under section 149(6) of the Companies Act,2013 and SEBI Listing Regulations.

(b) Board Meetings

The Board/Committee meetings are pre-scheduled and proper notices of Board and Committee meetings is circulated to the Directors well in advance to enable them to plan their schedules and to ensure their meaningful participation in the meetings.

During the year ended March 31, 2026, Six (06) Board Meetings were held by the Company. The gap between two Board meetings was in compliance with the provisions of the Act and the SEBI (LODR) Regulations, 2015. Details of the Directors as on March 31, 2026 and their attendance at the Board meetings during the financial year ended March 31, 2026 are given below:

Name of Directors	Date of Meeting					
	30.05.2025	07.08.2025	28.08.2025	14.11.2025	05.01.2026	28.01.2026
Reema Saroya	✓	✓	✓	✓	✓	✓
Lokesh Goyal	✓	AB	AB	✓	AB	✓
Mehul Jagdish Modi	✓	AB	AB	AB	AB	AB
Megha Jain	✓	✓	✓	✓	✓	✓
Vibha Jain	✓	✓	✓	✓	✓	AB
Sunita Devi	✓	✓	✓	✓	✓	✓
Ankur Verma	✓	✓	✓	✓	✓	✓
Akash Rai	✓	AB	AB	✓	AB	✓

Annual General Meeting ("AGM") during the financial year ended March 31, 2026 was held on 30th September, 2025 and all the Directors were present in the meeting.

(c) Board Committees

(i) Audit Committee

Pursuant to Regulation 18 read with Part C of Schedule II of SEBI (LODR) Regulations, 2015, The Composition of Audit Committee as on March 31, 2026 comprises of Mr. Ankur Verma, Ms. Reema Saroya and Ms. Sunita Devi.

Mr. Ankur Verma, Independent Director, is the Chairman of the Audit Committee. The representatives of Internal and Statutory Auditors are invitees to Audit Committee meetings and the Company Secretary acts as the Secretary of the Audit Committee.

During the financial year ended March 31, 2026, 4 (Four) meetings of the Audit Committee were held on May 30, 2025, August 07, 2025, November 14, 2025 and January 28,2026 which were attended by the members of the Committee. During the year under review, there were no instances when the recommendations of the Audit Committee were not accepted by the Board.

(ii) Nomination & Remuneration Committee

Pursuant to Regulation 19 read with Part D of Schedule II of SEBI (LODR) Regulations, 2015, The composition of Nomination and Remuneration Committee as on March 31, 2026 comprises of Mr. Ankur Verma, Ms.

Megha Jain and Ms. Sunita Devi all of whom are Non- Executive Directors.

Mr. Ankur Verma, Non-Executive Independent Director of the Company, is the Chairman of the Nomination and Remuneration Committee.

During the financial year ended March 31, 2026, the meeting of the Nomination and Remuneration Committee were held on 30.05.2025, which were attended by the members of the Committee

(iii) Stakeholders' Relationship Committee

Pursuant to Regulation 20 read with Part D of Schedule II of SEBI (LODR) Regulations, 2015, the composition of Stakeholders Relationship Committee as on March 31, 2026 comprises of Three Member i.e. Ms. Megha Jain, and Ms. Sunita Devi and Mr. Ankur Verma all of whom are Non- Executive Directors.

Ms. Megha Jain, Non-Executive Director, is the Chairman of the Stakeholders Relationship Committee.

During the financial year ended on March 31, 2026, 1 (One) meeting of the Stakeholders Relationship Committee was held on 30.05.2025 which were attended by the members of the Committee.

(iv) Corporate Social Responsibility Committee

Since the provisions as laid down in the Section 135 of the Companies Act, 2013 are not applicable to the Company, hence no Corporate Social Responsibility Committee has been formed. However, the Company tries in its best possible ways to involve itself in social development activities.

Declaration of Independence from Independent Directors

Pursuant to Section 149 (6) and 149 (7) of the Act and Regulation 16(1)(b) and 25(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI (LODR) 2015"], the Company has received a declaration of independence from all the Independent Directors that they have complied with the criteria of independence and are not disqualified from continuing as Independent Directors as of March 31, 2026. The Independent Directors of the Company have confirmed compliance of relevant provisions of Rule 6 of the Companies (Appointments and Qualifications of Directors) Rules, 2014.

With regard to integrity, expertise and experience (including the proficiency) of the Independent Directors, the Board of Directors are of the opinion that all the Independent Directors are persons of integrity and possess relevant expertise and experience and their continued association as Directors will be of immense benefit and in the best interest of the Company

Internal Control Systems and their Adequacy

The details of Internal Control Systems and their adequacy have been discussed in the Management Discussion and Analysis Report under the title 'Internal Control Systems'.

Directors' Responsibility Statement

Pursuant to Section 134(3)(c) of the Companies Act, 2013, the Board of Directors of your Company, to the best of their knowledge and ability, confirm that:

a) in the preparation of the annual accounts for the financial year ended March 31, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as on March 31, 2026 and of the profit and loss of the company for that period;

c) the directors had 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;

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

e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Particulars of Employees

The information required pursuant to Section 197 read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company, will be provided upon request. In terms of Section 136 of the Act, the reports and accounts are being sent to the members and others entitled thereto excluding the information on employees' particulars 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 ensuing Annual General Meeting. If any member is interested in inspecting the same, such member may write to the company secretary in advance.

No employee has received remuneration in excess of the limits set out in rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 during FY 2025-26.

Change in the Nature of Business

Pursuant to Section 134(3)(q) of the Companies Act, 2013 read with Rule 8(5)(ii) of the Companies (Accounts) Rules, 2014, the Company undertook a strategic diversification of its business activities during the financial year under review. The Company had historically been engaged in the trading of textile products; however, the textile trading business did not generate any revenue during the year under review.

In view of the absence of revenue from the textile business and with the objective of creating sustainable and diversified sources of revenue, the Company altered the Objects Clause of its Memorandum of Association to enable it to enter into the real estate and allied sectors. The alteration was approved by the Members of the Company through Postal Ballot on February 12, 2026.

The change in the nature of business forms part of the Company's long-term growth strategy and is intended to provide new business opportunities, improve utilisation of resources and establish sustainable revenue streams. Going forward, the Company intends to progressively develop its presence in the real estate and allied sectors while continuing to benefit from the diversified business activities of its Wholly Owned Subsidiary, Osiajee Agro Farms Limited, which is engaged in agro-farming and allied activities and contributes to the Group's operating revenue and consolidated financial performance.

OSIAJEE

Website Link for Annual Return

Pursuant to Section 92(3) and Section 134(3) (a) of the Act read with rules made thereunder, the Annual Return of the Company for the Financial Year ended on March 31, 2026 is available on the Company's website at www.osiajeehdl.com

Auditors & their Report

a) Statutory Auditors:

The Board of Directors, on the recommendation of the Audit Committee, has recommended for the approval of the members for reappointment of M/s. S C Mehra & Associates LLP, Statutory Auditors for Third term of Five years commencing from 28th AGM till the conclusion of the 33rd Annual General Meeting of the Company.

The Statutory Auditors' Report forms part of the Annual Report. There is no audit qualification, reservation or adverse remark for the year under review. There was no instance of fraud during the year under review, which required the Statutory Auditor to report to the Audit Committee and/or Board under Section 143(12) of Act and Rules framed thereunder.

b) Secretarial Auditor & Annual Secretarial Compliance Report:

In accordance with the provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant provisions of the Act and rules made thereunder, M/s JPM & Associate LLP, Practicing Companies Secretary, a peer Reviewed Firm having Pr. Certificate No. 1903/2022, as Secretarial Auditor of the company for the 5 financial years 2026-2027 to financial year 2030-2031, subject to approval of members at the ensuing AGM.

The Secretarial Audit Report is annexed as **Annexure- 2** and form an integral part of this report.

The Secretarial Auditor has expressed any qualification, reservation or adverse remark in their Secretarial Audit Report for the year under review.The Management Reply is mentioned below:

Auditor Comment	**Management Reply**
The company has not paid Annual Listing Fees of CDSL for the FY 2025-26.	The Company acknowledges that the Annual Listing Fees payable to CDSL for the financial year 2025-26 remained outstanding. The Company is in the process of reconciling the dues and completing the necessary formalities for payment. The management has taken note of the matter and is taking appropriate steps to ensure timely payment of all statutory and regulatory fees going forward.
The Independent Directors of the company has not cleared Online Proficiency Assessment Test	The Company acknowledges the observation regarding completion of the Online Proficiency Assessment Test by the Independent Directors. The Company is in the process of ensuring compliance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder. The management has advised the concerned Independent Directors to complete the requisite formalities within the applicable regulatory framework.

The Company has not paid Sitting Fees to Independent Directors	The Company acknowledges that sitting fees were not paid to the Independent Directors during the relevant period. The Company is reviewing the matter and shall take appropriate steps in accordance with the provisions of the Companies Act, 2013 and the applicable rules and policies of the Company. The Company remains committed to ensuring timely compliance with the provisions relating to remuneration and sitting fees payable to its Directors.
The Company has not filed Financial Statements with ROC within stipulated time	The Company acknowledges that the Financial Statements for the relevant financial year could not be filed with the Registrar of Companies within the prescribed statutory timeline. The delay was due to administrative and procedural reasons. The Company has taken note of the matter and is taking necessary steps to ensure completion of the pending filing and to strengthen its internal compliance mechanism so that statutory filings are made within the prescribed timelines in future.
The Company is not provided data for verification of transactions covered under SEBI (Prohibition of Insider Trading) Regulations, 2015	The Company acknowledges the observation regarding non-provision of data for verification of transactions covered under the SEBI (Prohibition of Insider Trading) Regulations, 2015. The management has taken note of the observation and is strengthening its systems and processes for proper maintenance, preservation and timely availability of records and information relating to designated persons, trading in securities and other transactions covered under the applicable insider trading regulations. The Company shall ensure that the requisite information and records are maintained and made available for verification as and when required by the concerned regulatory authorities.

The Annual Secretarial Compliance Report of the Company pursuant to Regulation 24A of Listing Regulations read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019, is uploaded on the website of the Company i.e. www.osiajeehdl.com.

c) Internal Auditor:

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial disclosures.

Pursuant to Section 138 of Companies Act, 2013 read with Companies (Accounts) Rules, 2014, the Company had appointed M/s. Rajan Beri & Associates, Chartered Accountants as Internal Auditor of the Company for the FY 2026-27 and as per their Internal Audit Report no reportable weakness in the system was observed.

The Board of Directors in their meeting held on May 28, 2026 has appointed M/s. Rajan Beri& Associates, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2026-27.

d) Cost audit

In terms of the provisions of Section 148 and all other applicable provisions of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, appointment of Cost Auditor is not applicable to our company.

Risk Management

The Company has a comprehensive Risk Assessment and Minimization Procedure which enables it to take certain risks to remain competitive and achieve higher growth and at the same time mitigate other risks to maintain sustainable results. The Company's activities expose it to a variety of Financial Risks which are Market Risk, Credit Risk, Liquidity Risk and Capital Risk.

Public Deposits

During the year under review, your Company has not accepted or renewed any Deposit within the meaning of Section 73 of the Companies Act, 2013 and the rules made thereunder.

Particulars of Contracts/ Arrangements with Related Party under Section 188

All contracts / arrangements / transactions entered by the Company during the year under review with related parties were in the ordinary course of business and on an arm's length basis. During the period under review, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the Policy on Materiality of and Dealing with Related Party Transactions and accordingly, the disclosures in Form No. AOC-2 is not applicable. Details of all related party transactions are mentioned in the notes to financial statements forming part of the Annual Report.

The Audit Committee approves all the Related Party Transactions in compliance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Omnibus approvals are obtained on a yearly basis for transactions which are repetitive in nature. In terms of Regulation 23 of SEBI (LODR) Regulations, 2015, the Company submits the disclosures of Related Party transactions to the Stock Exchange and also publishes the same on its website every six months.

The Policy on Materiality of and Dealing with Related Party Transactions as approved by the Board is available on the official website of the Company at www.osiajeehdl.com.

Particulars of Loans, Guarantees or Investments by the Company under section 186

The Particulars of loans, investments or guarantees have been disclosed in notes to the financial statements and the Company has duly complied with Section 186 of the Companies Act, 2013 in relation to Loans, Investment and Guarantee during the financial year 2025-26.

Material Subsidiary

Pursuant to the thresholds laid down under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations"), for the FY 2025-26 Osiajee Agro Farms Limited is material subsidiary of the Company. The board of directors of the Company has approved a Policy for determining material subsidiaries which is in line with the Listing Regulations as amended from time to time. The Policy has been uploaded on the Company's website and can be accessed at www.osiajeehdl.com.

Performance of Subsidiary Company

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013 read with the Companies Accounts) Rules, 2014, a statement containing salient features of financial statements of wholly owned subsidiary company in Form AOC-1 is attached as **Annexure 3**. The separate audited financial statements in respect of the subsidiary shall be kept open for inspection at the Registered Office of the Company. The Company will also make available these documents upon request by any Member of the Company interested in obtaining the same. The separate audited financial statements in respect of the wholly owned subsidiary are also available on the website of the Company at www.osiajeehdl.com.

Material Changes affecting the financial position of the Company

During the year ended March 31, 2026, there were no material changes and commitments affecting the financial position of the Company that have occurred to which financial results relate and the date of the Report.

Dematerialization of Shares

Your Company has connectivity with the National Securities Depository Limited (NSDL) & Central Depository Services (India) Limited (CDSL) for dematerialization of its Equity Shares. The ISIN No INE186R01013 has been allotted for the Company's Shares. Therefore, the members and/or investors may keep their shareholdings in the electronic mode with their Depository Participant. As on March 31, 2026, 99.21% of the paid-up Equity Share Capital stands in Demat mode and the remaining 0.79% Equity Shares were held in physical mode, the details of which are as follows:

Particulars	**No. of Shares**	**% of Total Capital**
Held in Demat form with CDSL	3752575	69.49
Held in Demat form with NSDL	1604625	29.72
Held in Physical mode	42800	0.79
Total	**54,00,000**	**100.00**

Listing of Shares

The shares of your Company are listed at Bombay Stock Exchange (BSE) Limited. The applicable Annual Listing fee has been be paid by the Company in the tranches to the Stock Exchange for the Financial Year 2025-26.

Subsidiary Companies

As on the last day of financial year under review, the Company has one Subsidiary- Osiajee Agro Farms Limited, the wholly owned subsidiary.

Osiajee Agro Farms Limited was incorporated on September 29, 2021 to commence business in Agro Farming. The wholly owned subsidiary Company is pursuing high growth agro farming in Eucalyptus and Poplar trees in Hoshiarpur district of Punjab, the produce of which are sold to nearby plywood industry as well as other wood-based manufacturers.

Consolidated Financial statement

The Audited Consolidated Financial Statements prepared by the Company are duly provided in the Annual Report of the Company.

Dividend lying in the Unpaid Dividend Account

In compliance with the provision of Section 124 of the Companies Act, 2013 the Company has transferred to the Unpaid Dividend Account the following amount:-

Sr. No.	Type of Dividend and Year	Amount (in ₹)	Year in which it will get transferred to IEPF
1.	Interim Dividend 2022-23	17,323.50	August, 2030

More details are available on the website of the Company at www.osiajeehdl.com

Corporate Governance

With reference to the captioned subject and regulation 15(2)(a) of the said regulations 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 the Schedule V shall not apply to listed entity having paid up equity share capital not exceeding rupees Ten Crore and net worth not exceeding rupees Twenty Five Crore, as on the last date of the previous financial year. Hence Compliance with above mentioned provisions relating to Corporate Governance are not applicable to your Company.

Further, Osiajee Texfab Limited received a Non – Applicability Certificate of Corporate Governance Report from M M/s JPM & Associate LLP, Practicing Companies Secretary, a peer Reviewed Firm having Pr. Certificate No. 1903/2022 regarding compliance with Corporate Governance norms as stipulated in Part C of Schedule V of the Listing Regulations for the financial year ended 31st March, 2026. The certificate confirming Non – Applicability of Corporate Governance Report on the Company is annexed as '**ANNEXURE – 4'** and form integral part of this report.

Secretarial Standards of ICSI

The Secretarial Standards issued and notified by the Institute of Company Secretaries of India as amended/replaced from time to time have been complied with by the Company during the financial year under review.

Significant and Material Orders Passed by the Regulators or Courts

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and the Company's future operations.

Environment, Health and Safety

The Company is conscious of the importance of environmentally clean and safe operations. The Company's policy requires conduct of operations in such a manner so as to ensure safety of all concerned, compliances of environmental regulations and preservation of natural resources. The Company is committed to continuously take further steps to provide a safe and healthy environment.

Nomination and Remuneration Policy

The Board of Directors has framed the nomination and remuneration policy which lays down a framework in relation to remuneration of Directors, Key Managerial Personnel and Senior Management of the Company. The policy also provides the criteria for determining qualifications, positive attributes and Independence of Director and criteria for appointment and removal of Directors, Key Managerial Personnel / Senior Management which are considered by the Nomination and Remuneration Committee and the Board of Directors.

The nomination and remuneration policy is displayed on the Company's website at **www.osiajeehdl.com**

Human Resource /Industrial Relations

A detailed section on Human Resource/Industrial Relations is provided in the Management Discussion and Analysis Report, which forms part of this Annual Report.

Vigil Mechanism and Whistle Blower Policy

The Company has implemented Vigil Mechanism & Whistle Blower policy. The policy inter-alia provides that any Directors, Employees, Stakeholders who observe any unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics, policies, improper practices or alleged wrongful conduct in the Company may report the same to Chairman of the Audit Committee or Managing Director of the Company. The Identity of the Whistle Blower shall be kept confidential to the greatest extent possible.

The detailed procedure is provided in the policy and the same is available on official website of the Company at following link **www.osiajeehdl.com**

During the year under review, there were no instances of fraud reported to the Audit Committee/ Board. Further, all recommendations of the Audit Committee were accepted by the Board.

Familiarization Program for Independent Directors

A policy on familiarization program for independent directors has been adopted by the Company. All new Independent Directors inducted to the Board are presented with an overview of the Company's business operations, products, organization structures and about the Board Constitutions and its procedures. The policy is available at company's website **www.osiajeehdl.com**

Disclosure under Sexual Harassment of Women at workplace (Prevention, Prohibition &Redressal) Act 2013.

The Company is committed to maintaining a productive environment for all its employees at various levels in the organization free of sexual harassment and discrimination on the basis of gender. The Company has framed a policy on prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition &Redressal) Act, 2013. The number of employees being less than 10, the Company is not required to constitute an Internal Complaint Committee however, to redress complaints received regarding sexual harassment the Company has formed a complaint mechanism which is mentioned in the policy. During the year under review, the Company had not received any complaint of harassment. The policy is available at company's website **www.osiajeehdl.com**

Disclosure of Remuneration of Directors and Employees of the Company

Information as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed hereto as **Annexure-5** and forms part of this report.

Statutory Information

1. The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 in respect of conservation of energy and technology absorption are not required to be furnished considering the nature of activities undertaken by the Company during the year under review. Further during the year under review, the Company has neither earned nor used any foreign exchange.

2. The Business Responsibility Reporting as required under SEBI (LODR) Regulation, 2015 is not applicable to your Company for the financial year under review.

Fraud Reporting

During the year under review, no fraud was reported to the Board of Director of the Company.

Certificate Of Non-Disqualification Of Directors

A Certificate of Non-Disqualification of Directors pursuant to Regulation 34(3) and Schedule V para C of Clause (10) (i) of SEBI LODR, 2015 has been attached as '**ANNEXURE-6'** obtained from M/s Suparn Sekhri & Associates, ICSI Membership Number: A66339, ICSI Certificate of Practice: 27328 forms part of this Report.

Green Initiative

As a responsible corporate citizen, the Company welcomes and supports the 'Green Initiative' undertaken by the Ministry of Corporate Affairs, Government of India, enabling electronic delivery of the Annual Report to Shareholders at their e-mail address previously registered with the DPs and RTAs.

Shareholders who have not registered their e-mail addresses so far are requested to do the same. Those holding shares in demat form can register their e-mail address with their concerned DPs. Shareholders who hold shares in physical form are requested to register their e-mail addresses with the RTA, by sending a letter, duly signed by the first/sole holder quoting details of Folio No.

Maternity Benefit Compliance

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including provision of maternity leave, nursing breaks, and crèche facilities (where applicable), ensuring a supportive work environment for women employees.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

There is no application made or any Proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 during the financial year.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM BANKS OR FINANCIAL INSTITUTIONS WITH THE REASON THERE OF.

There are no instances of one-time settlement during the financial year.

Designated Person

Ms. Reema Saroya, Director of the Company is designated person for furnishing, and extending co-operation for providing, information to the Registrar or any other authorized officer with respect to beneficial interest in shares of the company pursuant to rule 9, sub-rule (5) of Companies (Management and Administration), Rule 2014, Second Amendment Rules, 2023.

Acknowledgement

Your directors wish to place on record sincere gratitude and appreciation, for the contribution made by the employees at all levels for their hard work, support, and dedication towards the Company.

Your directors thank the Government of India and the State Governments for their co-operation and appreciate the relaxations provided by various regulatory bodies to facilitate ease in compliance with provisions of law.

Your directors also wish to thank its customers, business associates, suppliers, investors and bankers for their continued support and faith reposed in the Company.

For and on behalf of the Board of Directors
Of Osiajee Texfab Limited

Place: Hoshiarpur	**Sd/-**	**Sd/-**
Date: 24.08.2026	**Reema Saroya**	**Vibha Jain**
	Managing Director	**Non-Executive Director**
	DIN: 08292397	**DIN:09191000**

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Annexure 1

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Objective of Report

The objective of this Management Discussion and Analysis Report (“MD&A”) is to provide Management’s perspective on the external business environment, industry outlook, business strategy, operational and financial performance, material developments in human resources and industrial relations, and the adequacy of the Company’s internal control systems during the financial year 2025–26.

During the financial year under review, the Company continued to retain its textile trading business; however, the textile trading business did not generate any revenue during the year under review. In view of the absence of revenue from the textile business and the changing business environment, the Company undertook a strategic diversification of its business activities.

Accordingly, the Company altered the Objects Clause of its Memorandum of Association pursuant to the approval of the Members through Postal Ballot on February 12, 2026, enabling the Company to enter into the real estate and allied sectors. The strategic diversification is intended to provide the Company with new avenues for growth, improve utilisation of its resources and establish sustainable sources of revenue in the future.

The Company also has a Wholly Owned Subsidiary, Osiajee Agro Farms Limited, which is engaged in agro-farming and agriculture-related activities. The operations of the subsidiary constitute an important part of the Group’s business activities and contribute significantly to the revenue and overall financial performance at the consolidated level. Accordingly, the financial performance and business outlook of the Company and its subsidiary are to be viewed in the context of the Group’s diversified business activities.

This Report should be read in conjunction with the Company’s Financial Statements, including the Notes forming part thereof, and other information contained elsewhere in this Annual Report.
The Financial Statements have been prepared in accordance with the applicable provisions of the Companies Act, 2013, Indian Accounting Standards (“Ind AS”), wherever applicable, and the regulations issued by the Securities and Exchange Board of India (“SEBI”), as amended from time to time.

External Environment

Global Economic Condition and Outlook:

The global economy continued to demonstrate resilience during 2025 despite persistent geopolitical uncertainties, elevated public debt levels, changing trade policies and volatility in financial markets. While inflationary pressures moderated across several major economies, economic growth remained uneven due to geopolitical conflicts, supply-chain realignments and cautious monetary policies adopted by central banks.

According to the International Monetary Fund (IMF) World Economic Outlook – July 2025, global economic growth was projected at approximately 3.0% in 2025 and 3.1% in 2026. Emerging market and developing economies are expected to remain important contributors to global economic growth, supported by domestic demand, structural reforms and continued investments.

India continues to remain one of the major growing economies, supported by domestic consumption, infrastructure development, digital transformation, favourable demographics and a resilient financial system.

The evolving economic environment is expected to create opportunities across various sectors, including agriculture, infrastructure and real estate.

The Company continues to monitor global economic developments and their potential impact on its businesses. The Company's strategy of diversification into real estate, along with the continued operations of its wholly owned subsidiary in the agro-farming sector, is intended to provide a diversified business base and reduce dependence on any single business activity.

Indian Economy and Outlook:

India continues to demonstrate resilience amid global economic uncertainties. Strong domestic consumption, infrastructure spending, urbanisation, favourable demographics, digitalisation and structural reforms continue to support the country's economic growth.

Government initiatives relating to infrastructure development, housing, rural development, agriculture, urbanisation and industrial development are expected to provide opportunities across several sectors.

The Company believes that the Indian economic environment provides opportunities for businesses having a diversified and sustainable operating model. The Company's entry into the real estate sector is aligned with the long-term growth opportunities arising from urbanisation, infrastructure development and increasing demand for residential and commercial properties.

At the same time, the Company's wholly owned subsidiary, **Osiajee Agro Farms Limited**, continues to pursue opportunities in agriculture and allied activities. The agro-farming business provides an additional operating platform for the Group and contributes to its consolidated business activities and financial performance.

Industry Overview

Textile Business

During the financial year under review, the Company retained its textile trading business. However, the textile trading business did not generate any revenue during the year.

The textile industry continued to experience challenges arising from fluctuations in raw material prices, changing consumer preferences, international trade conditions, competitive pressures and changes in global demand.

Considering the absence of revenue from the textile trading business and the Company's long-term growth objectives, the Company decided to diversify its business activities. Accordingly, the Objects Clause of the Memorandum of Association was altered pursuant to approval of the Members through Postal Ballot on February 12, 2026, to enable the Company to undertake real estate and allied activities.

The Company does not presently view textile trading as its principal growth driver and intends to focus its resources and management efforts on business opportunities offering better prospects for sustainable growth and revenue generation

Real Estate Industry

The Indian real estate sector continues to be an important contributor to economic growth, employment generation and infrastructure development.

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The sector is supported by rapid urbanisation, increasing demand for residential and commercial properties, infrastructure development, improving transparency, regulatory reforms and increasing investment in real estate projects.

The Company has strategically diversified into the real estate and allied sectors pursuant to the alteration of its Objects Clause approved by the Members on February 12, 2026.

The Company is authorised to undertake activities relating to acquisition, development, construction, sale, purchase and trading of land and immovable properties, development of residential and commercial projects, interior designing, turnkey project execution, facility management and other allied activities, subject to applicable laws, approvals and regulatory requirements.

The Company intends to progressively develop its presence in the real estate sector through a prudent and disciplined approach, with emphasis on sustainable projects, efficient utilisation of capital and long-term value creation.

Opportunities and Growth Drivers

The Company has identified the following key opportunities and growth drivers:

- Strategic diversification into the real estate and allied sectors.
- Rapid urbanisation and increasing demand for residential and commercial developments.
- Government focus on infrastructure development, housing and urban renewal.
- Increasing investments in real estate and infrastructure.
- Growing demand for organised and professionally managed real estate projects.
- Opportunities in interior designing, turnkey project execution and facility management.
- Continued growth opportunities in agriculture and allied activities through the Company's wholly owned subsidiary.
- Increasing demand for agricultural produce and allied products.
- Better utilisation of the Company's resources through diversification.
- Creation of multiple business and revenue streams over the long term.
- Strong domestic economic fundamentals and favourable demographic trends.

Risks and Concerns

The Company's operations are subject to various business, economic, regulatory and market-related risks. Key risks include:

- Changes in government policies and regulations.
- Volatility in the real estate market.
- Fluctuations in interest rates, inflation and financing costs.
- Delays in statutory approvals and project execution.
- Availability and cost of suitable land parcels.
- Competition from established real estate developers.
- Changes in consumer demand and economic conditions.
- Agricultural and climatic risks affecting the operations of the subsidiary.
- Fluctuation in prices of agricultural commodities.
- Weather conditions, water availability and other factors affecting agricultural productivity.

- Geopolitical uncertainties and global economic developments.
- Liquidity and funding risks associated with expansion into new business activities.

The Company continuously monitors these risks and takes appropriate measures to mitigate their potential impact. The Management remains focused on prudent financial management, effective governance, regulatory compliance and disciplined execution.

Company Overview

Osiajee Texfab Limited was incorporated in the year 1995 as a Public Limited Company.

During the financial year under review, the Company undertook a strategic transformation of its business model. The textile trading business did not generate any revenue during the year, and accordingly, the Company evaluated alternative business opportunities with the objective of establishing sustainable sources of revenue and improving long-term business prospects.

The Board of Directors, at its meeting held on January 5, 2026, approved the proposal for alteration of the Objects Clause of the Memorandum of Association. The proposal was subsequently approved by the Members through Postal Ballot on February 12, 2026.

Pursuant to the approval, the Company is authorised to undertake business activities in the real estate and allied sectors, including acquisition, development, construction, sale, purchase and trading of land and immovable properties, development of residential and commercial projects, interior designing, turnkey project execution, facility management and other allied activities.

The strategic diversification is intended to provide the Company with new avenues of growth, enable better utilisation of resources, create sustainable revenue opportunities and enhance long-term stakeholder value.
The Company's business profile is further supported by its Wholly Owned Subsidiary, Osiajee Agro Farms Limited, which is engaged in agro-farming and allied activities.

Accordingly, while the textile business did not generate revenue during the year, the Group's business activities are supported by the operations of Osiajee Agro Farms Limited, which contributes to the consolidated business and financial performance of the Group. The Company intends to further strengthen its business portfolio through the development of its real estate activities alongside the continued operations of its subsidiary.

Financial Performance

On standalone basis, the Company earned total income of Rs. 84.52 Lakhs in the current year as against Rs. 15.52 Lakhs in the previous year and earned a Profit before tax of Rs. 63.93 Lakhs in the current year as against loss of Rs.2.06 Lakhs in the previous year. The Company incurred net Profit of Rs. 63.93 lakhs with EPS of 1.18 for the year ended March 31, 2026 as compared to net loss of Rs. 2.06 Lakhs with EPS -0.03 for the year ended March 31, 2025.

Segment wise or Product wise Performance

The Company is engaged in the business of trading in textile products and has also diversified its operations into the real estate and allied sectors. Accordingly, the Company is presently engaged in more than one business activity; however, based on the applicable accounting principles and the nature of its operations, there is no separate reportable segment.

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Risk and Concern

Risk is an integral and unavoidable component of all businesses. The broader trends in the economy are expected to have a direct impact on your Company's growth prospects as well. Inflation is expected to remain elevated for the foreseeable future, driven by war-induced commodity price increases and broadening price pressures.

In addition, the anticipated increase in interest rates by Central Banks in the coming year are also expected to lower growth and exert pressure on economies particularly those in emerging markets. In these circumstances, the ability to successfully navigate cost pressures would have a significant bearing on the overall performance of your Company. Diminishing purchasing power and demand due to the economic circumstances could result in fundamental shifts in consumer behaviours and adversely impact the market for textiles and apparel. Migration to value-for-money options could also lead to reduced growth and profitability for your Company.

Though risks cannot be completely eliminated, an effective risk management plan ensures that risks are reduced, avoided, retained or shared. The Company's risk management procedure helps identify and evaluate risks on an ongoing basis. The following are the Principal Risks considered by the Company:

- The company's business may be impacted by introduction of new policies or changes in existing policies
  Mitigation: The Company's management team keeps a close eye on policy regulations and formulates company plans appropriately.

- Emerging businesses, capital expenditure for capacity expansion, among other purposes.
  Mitigation: Have well-defined processes and procedures in place for obtaining approvals for investments in new businesses and capacity expansions

- Commodity Price Risk.
  Mitigation: Strong and long-term relationships with vendors to help ensure timely availability of raw materials.

Internal Control Systems

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The Company has an Internal Audit Department with adequate experience and expertise in internal controls, operating system and procedures. The Internal Audit Department reviews the adequacy of internal control system in the Company, its compliance with operating systems and laid down policies and procedures. Based on the report of internal audit function, process owners undertake corrective actions in their respective areas and thereby strengthen the controls. The Audit Committee reviews all financial statements to ensure adequacy of internal control systems. The Company has a well-defined organization structure, authority levels and internal rules and guidelines for conducting business transactions.

Human Resource Management and Industrial Relations

Human Capital is considered a key resource and an intrinsic contributor to a Company's success. At Osiajee Texfab Limited we believe our employees are the cornerstone of our growth and progress and Company's most valuable asset. We promote a healthy work culture along with employee friendly policies for the overall development of our employees. We ensure a safe, transparent, healthy, progressive and productive work environment conducive to enhancing employee productivity. Training and Development Programs are periodically conducted for employees. These programs are organized to create opportunity for employees to learn, grow and take their career ahead and forward. During the year under review, Industrial relations remained cordial and the Board records its appreciation for the contribution of all employees towards the growth of the company. As on March 31, 2026 the Company has 10 employees.

Key Financial Ratios:

S.No	**Particulars**	**Financial Year 2025-26**	**Financial Year 2024-25**
1	**Debtors Turnover**	2.73	0
2	**Inventory Turnover**	2.57	2.72
3	**Interest Coverage Ratio**	6.68	18.32
4	**Current Ratio**	1.17	6.23
5	**Debt Equity Ratio**	0.27	0.13
6	**Operating Profit Margin in percentage**	10.27%	9.26%
7	**Net profit margin in Percentage**	10.27%	9.26%
8	**Details of any change in Return on Net worth as compared to the immediately previous Financial Year along with a detailed explanation thereof****	No Change	NO CHANGE

Statutory Compliance:

The Company has in place adequate systems and processes to ensure that it is in compliance with all applicable laws. The Company Secretary is responsible for implementing the systems and processes for monitoring compliance with the applicable laws and for ensuring that the system and processes are operating effectively.

Cautionary Statement:

The Management's Discussion & Analysis Report which seeks to describe the Company's objectives, projections, estimates, expectations and predictions may be considered to be "forward-looking statements" as of the date of this report and are stated as required by applicable laws and regulations. Actual performance and results could differ materially from those expressed or implied and the Company owes no obligation to publicly update these forward looking statements to reflect subsequent events or circumstances. Market data and product analysis contained in this Report has been obtained from internal Company reports and industry publications, but their accuracy and completeness are not guaranteed and their reliability cannot be assured

For and on behalf of the Board of Directors
Of Osiajee Texfab Limited

Place: Hoshiarpur
Date: 24.08.2026

Sd/-
Reema Saroya
Managing Director
DIN: 08292397

Sd/-
Vibha Jain
Non-Executive Director
DIN:09191000

Annexure 2

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule
No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Osiajee Texfab Limited
1st Floor, Navraav Electro Limited Building,
Opp. Punj Honda, Jalandhar Road,
Hoshiarpur 146001, Punjab

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Osiajee Texfab Limited having registered office at 1st Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Hoshiarpur, Corporate Identification No. L17299PB1995PLC055743.

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

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

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

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

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

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

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

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

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

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

(d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (No event during the review period);

(e) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (No event during the review period);

(f) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations,2021; (No event during the review period);

(g) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non Convertible Securities) Regulations, 2021;

(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;

(vi) Laws applicable to the industry to which the Company belongs, as identified and confirmed by the management of the company and confirmed that the company has complied with these laws:

- Food Safety & Standards Act, 2006 and regulations made thereunder
- Legal Metrology Act, 2009 and Legal Metrology (General) Rules, 2011
- Legal Metrology (Packaged Commodities) Rules, 2011
- The Factories Act, 1948
- The Payment of Wages Act, 1936
- The Minimum Wages Act, 1948
- Employee Provident Fund and Miscellaneous Provisions Act, 1952
- Employee State Insurance Act, 1948
- The Payment of Bonus Act, 1965
- The Environment (protection) Act, 1986
- Electricity Act, 2003
- Payment of Gratuity Act, 1972
- Water (Prevention & Control of Pollution) Act, 1974 and rules thereunder
- Air (Prevention & Control of Pollution) Act 1981 and rules thereunder

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to Board and General Meetings.

(ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange, read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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We report that during the Period under Review, the Company has complied with the provisions of the Act, rules, regulations, guidelines, standards etc. mentioned above except the following:

1. The company has not paid Annual Listing Fees of CDSL for the FY 2025-26.

2. The Independent Directors of the company has not cleared Online Proficiency Assessment Test.

3. The Company has not paid Sitting Fees to Independent Directors.

4. The Company has not filed Financial Statements with ROC within stipulated time.

5.The Company is not provided data for verification of transactions covered under SEBI (Prohibition of Insider Trading) Regulations, 2015

We further report that

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

(b) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at reasonable gap in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

(c) As per the minutes, the decisions at the Board Meetings were taken unanimously..

(d) The Company has obtained all necessary approvals under the various provisions of the Act; and

(e) There was no prosecution initiated and no fines or penalties were imposed during the year under review under the Companies Act, Depositories Act, and any other Act against/on the Company, its Directors and Officers.

(f) The Directors have complied with the disclosure requirements in respect of their eligibility of appointment, their being Independent and compliance with the Code of Business Conduct & Ethics for Directors and Management Personnel;

We further report that based on the information received and records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the Period under Review, the Company has not undertaken any specific event/action that can have a major bearing on the Company's compliance responsibility in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

For JPM & Associates LLP
Company Secretaries
Peer Review Cert. No. 1903/2022

Sd/-
CS Pankaj Malhotra
Designated Partner
M.No. 11481 | CP No. 18710
LLP ID: L2020PB007800
UDIN: F011481H001195444

Dated: August 24, 2026
Place: Ludhiana

'Annexure A'

(Forming Integral part of Secretarial Audit Report for the financial year ending 31st March 2026)

To,
The Members,
Osiajee Texfab Limited
2nd Floor, Navraav Electro Limited Building,
Opp. Punj Honda, Jalandhar Road,
Hoshiarpur 146001, Punjab

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

1. Maintenance of secretarial record is the responsibility of the management of 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 about the compliance of laws, rules and regulations and happening of events etc. which forms the integral part to express our opinion in Form MR-3.

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 as the Secretarial Auditors.

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

For JPM & Associates LLP
Company Secretaries
Peer Review Cert. No. 1903/2022

Sd/-
CS Pankaj Malhotra
Designated Partner
M.No. 11481 | CP No. 18710
LLP ID: L2020PB007800
UDIN: F011481H001195444

Dated: August 24, 2026
Place: Ludhiana

OSIAJEE

Annexure 3

FORM AOC-1

Statement containing salient features of the financial statements of the Subsidiaries/Joint Ventures/Associate Companies Pursuant to Section 129(3) of the Companies Act, 2013 [Read with Rule 5 of the Companies (Accounts) Rules, 2014

PART 'A'– Summary of Financial Information of Subsidiary Companies

1. Name of the Wholly Owned Subsidiary (WOS)- Osiajee Agro Farms Limited
2. The date since when subsidiary was acquired/ incorporated- September 29, 2021
3. Reporting period for the subsidiary concerned, if different from the holding company's reporting period- same as holding company
4. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries- INR
5. Share capital- INR 1,00,000/-
6. Reserves and surplus- INR 12,92,346.45/-
7. Total assets- INR 19,89,284.32/-
8. Total Liabilities- INR 6,95,937.87/-
9. Investments- Nil
10. Turnover- INR 6,48,41,798/-
11. Profit before taxation- INR 4,90,814.64/-
12. Provision for taxation- Nil
13. Profit after taxation- INR 4,90,814.64/-
14. Proposed Dividend- Nil
15. Extent of shareholding (in percentage)- 100%

Notes:

1. Names of subsidiaries which are yet to commence operations- Nil
2. Names of subsidiaries which have been liquidated or sold during the year- Nil
3. The Company does not have any Associate or Joint Ventures. Accordingly, Part B of Form AOC- 1 is not applicable.

For and on behalf of Osiajee Texfab Limited

Sd/-	**Sd/-**
(Reema Saroya)	**(Vibha Jain)**
Managing Director	**Director**
DIN: 08292397	**DIN: 09191000**

Place: Hoshiarpur
Date : 24.08.2026

OSIAJEE

Annexure 4

Certificate on Non-Applicability of Corporate Governance Requirements
(Pursuant to Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.)

To,
The Board of Directors
Osiajee Texfab Limited
First Floor, Navraav Electro Limited Building,
Opp. Punj Honda, Jalandhar Road, Hoshiarpur,
Balachaur, Punjab, India, 146001

Subject: Certificate of Non-Applicability of Corporate Governances per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Dear Sir/ Madam (s),

This is to certify that to comply with Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements), 2015, read with, Regulation 15(2) (a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements), 2015 the paid up share capital of Osiajee Texfab Limited is not exceeding Rs.10,00,00,000/- (Ten Crores) i.e. INR 5,40,00,000.00 (Indian Rupees Five Crores Forty Lakhs Only) and Net worth is less than Rs. 25,00,00,000/- i.e. INR 7,59,10,580/- (Seven Crore Fifty Nine Lakhs Ten Thousand Five Hundred Eighty Only) as per latest audited Financial Statements as on financial year ended 31st March, 2026.

Therefore, it is not required to submit a Report on Corporate Governance for the Quarter ended on 30th June, 2026. Paid Up Capital and Net Worth for last three Financial Year are as below:

S.No	Financial Year	Paid up capital	Net Worth
1	2024-25	5,40,00,000	6,95,17,245
2	2023-24	5,40,00,000	6,97,23,821
3	2022-23	5,40,00,000	7,01,06,459

This Certificate is issued for the purpose of submitting the same with BSE Limited and shall not be utilized for any matter other than the aforementioned.
Thanking you,

For JPM & Associates LLP
Company Secretaries
Peer Review Cert. No. 1903/2022

Sd/-
CS Pankaj Malhotra
Designated Partner
M.No. 11481 | CP No. 18710
LLP ID: L2020PB007800
UDIN: F011481H001006981

Dated: August 3, 2026
Place: Ludhiana

Annexure 5

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. The ratio of remuneration of each director to the median remuneration of the employees of the Company for the financial year ended 31st March, 2026.

Sr. No	Name	Remuneration received in FY 2025-26 (in Rs.)	% Increase in Remuneration in FY 2025-26	Ratio of Remuneration to each director to median remuneration of Employees	Comparison of the Remuneration of KMP against the performance of the Company
1.	Ms. Reema Saroya Managing Director	-	-	-	-
2.	Mr. Lokesh Goyal Whole Time Director	-	-	-	-
3.	Mr. Mehul Jagdish Modi Executive Director	-	-	-	-
4.	Ms. Megha Jain Non- Executive Director	-	-	-	-
5.	Ms. Vibha Jain Non- Executive Director	-	-	-	-
6.	Ms. Sunita Devi Independent Director	-	-	-	-
7.	Mr. Ankur Verma Independent Director	-	-	-	-
8.	Mr. Hemant Padmakar Chavan Chief Financial Officer	-	-	-	-
9.	Mr. Akash Rai Independent Director	-	-	-	
10.	Mr. Vikas Jain Chief Executive Officer	-	-	-	-

2. During the year under the review, there was no proposal to increase the remuneration of any Director.

3. The number of permanent employees on the rolls of the company as on 31st March, 2026 – 10 (Ten)

It is hereby affirmed that the remuneration paid is as per the Nomination and Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

STATEMENT OF PARTICULARS OF EMPLOYEES UNDER SECTION 197 OF THE COMPANIES ACT, 2013 READ WITH RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 AND FORMING PART OF THE DIRECTORS' REPORT FOR THE YEAR ENDED 31.03.2026.

No employee has received remuneration in excess of the limits set out in rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 during FY 2025-26.

Notes:

2. For this purpose, Sitting Fees paid to the Directors has not been considered as remuneration;

For and on behalf of the Board of Directors
Of Osiajee Texfab Limited

Place: Hoshiarpur	**Sd/-**	**Sd/-**
Date: 24.08.2026	**Reema Saroya**	**Vibha Jain**
	Managing Director	**Non-Executive Director**
	DIN: 08292397	**DIN:09191000**

OSIAJEE

Annexure 6

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

To,
The Board of Directors
OSIAJEE TEXFAB LIMITED
SECOND FLOOR, NAVRAAV ELECTRO LIMITED BUILDING,
OPP. PUNJ HONDA, JALANDHAR ROAD, HOSHIARPUR,
BALACHAUR, PUNJAB, INDIA, 146001

We have examined the relevant registers, records, forms, returns and disclosures received the directors of OSIAJEE TEXFAB LIMITED having CIN-L17299PB1995PLC055743 and having registered office at SECOND FLOOR, NAVRAAV ELECTRO LIMITED BUILDING, OPP. PUNJ HONDA, JALANDHAR ROAD, HOSHIARPUR, HOSHIARPUR, BALACHAUR, PUNJAB, INDIA, 146001 in (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V, Para-C, Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of my/our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

SL. NO	NAME OF DIRECTOR	DIN	DESIGNATION	DATE OF APPOINTMENT IN COMPANY
1	**Reema Saroya**	08292397	**Managing Director**	**09.02.2021**
2	**Lokesh Goyal**	03289773	**Whole-time Director**	**07.06.2021**
3	**Mehul Jagdish Modi**	08836999	**Director**	**02.09.2020**
4	**Megha Jain**	09045476	**Director**	**09.02.2021**
5	**Vibha Jain**	09191000	**Director**	**07.06.2021**
6	**Sunita Devi**	10697874	**Non-Executive, Independent Director**	**14.08.2024**
7	**Ankur Verma**	10298199	**Non-Executive, Independent Director**	**01.09.2023**
8	**Akash Rai**	10299049	**Non- Executive, Independent Director**	**01.09.2023**

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

-sd-
CS SUPARN SEKHRI
(Proprietor)
For M/s Suparn Sekhri & Associates
ICSI Membership Number: A66339,
ICSI Certificate of Practice: 27328
Date- 24.08.2026, Place: Jalandhar
Peer Review Certificate no. 6105/2024
UDIN- A066339H001202969

Annexure 7

MANAGING DIRECTOR'S DECLARATION

Pursuant to requirement of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, I hereby confirm that the Board members and Senior Management Personnel of the Company (as defined in the above said regulations) have affirmed compliance with the Code of Conduct for Board of Directors and senior management personnel' for the year ended 31st March, 2026.

Date:24.08.2026
Place: Hoshiarpur

Sd/-
(Reema Saroya)
Managing Director
DIN: 08292397

OSIAJEE

Annexure 8

CEO/CFO DECLARATION

Pursuant to Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015,

To,
The Board of Directors,
Osiajee Texfab Limited

1. We have reviewed Financial Statements and the Cash Flow Statement for the year ended March 31, 2026 and that to the best of our knowledge and belief:
   a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   b. these statements together present a true and fair view of the Company's affairs and are in compliance
2. with existing accounting standards, applicable laws and regulations.
3. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.
4. We accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of the internal controls systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
5. We have indicated to the Auditor and Audit Committee that:

   a. there are no significant changes in internal control over financial reporting during the year except changes consequent to adoption of IND AS;
   b. there are significant changes in accounting policies made during the year on account of IND AS adoption; and
   c. there have been no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's Internal Control System over Financial Reporting.

Sd/-
Vikas Jain
(Chief Executive Officer)

Sd/-
Hemant Padmakar Chavan
(Chief Financial Officer)

Place: Hoshiarpur
Date: 24.08.2026

INDEPENDENT AUDITOR'S REPORT

To the Members of **Osiajee Texfab Limited**

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the Standalone financial statements of **Osiajee Texfab Limited** ("the Company"), which comprise the Standalone Balance Sheet as at March 31, 2026, the Standalone Statement of Profit and Loss, Standalone Statement of Cash Flows and Standalone Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements ("the financial statements") give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its profit (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the management discussion and analysis, report on corporate governance, director's report, etc. but does not include the standalone financial statements and our auditors report thereon

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

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

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

Responsibilities of management and those charged with governance for the standalone financial statements.

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

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

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

Auditor's responsibilities for the audit of the standalone financial statements

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

As part of an audit in accordance with standards on auditing specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls systems in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the Financial Statements.

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

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

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

Report on Other Legal and Regulatory Requirements

As required by Section 197(16) of the Act based on our audit, we report that the Company has not paid remuneration to its directors during the year.

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

Further to our comments in Annexure A, as required by Section 143(3) of the Act, we report, to the extent applicable that:

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

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

c) The standalone financial statements dealt with by this report are in agreement with the books of account.

d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act,

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

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company as on 31 March 2026 and the operating effectiveness of such controls, refer to our separate Report in Annexure B wherein we have expressed an unmodified opinion; and

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

‘

   i. The Company has disclosed the impact of pending litigations on its financial position as at 31st March 2026 in the standalone financial statements.

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Head Office: Office No. 42, 1st Floor, Singh Estate No. 3, Near Mrinaltai Gore Flyover, Next to D'Mart, Ram Mandir (West), Mumbai - 400 104, Maharashtra, India.
Mob. : +91 9820060260 • Email: sc.mehra@scmassociates.in
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iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,

a. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

b. No funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries and

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

v. In our opinion and according to the information and explanations given to us, No Dividend declared or paid during the year by the company under section 123 of the Companies Act, 2013.

vi. Based on our examination which included test checks, the Company has used accounting software(s) for maintaining its books of account for the financial year ended March 31, 2026, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software(s). Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

For S C Mehra & Associates LLP
Chartered Accountants
Firm Registration No.106156W
Sd/-
CA Akash Seksaria
Partner
M. No. 175062
Place: Mumbai
Date: 28-05-2026
UDIN:26175062IEZZSK8023

Head Office: Office No. 42, 1st Floor, Singh Estate No. 3, Near Mrinaltai Gore Flyover, Next to D'Mart, Ram Mandir (West), Mumbai - 400 104, Maharashtra, India.
Mob. : +91 9820060260 • Email: sc.mehra@scmassociates.in
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ANNEXURE A TO INDEPENDENT AUDITORS REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF OSIAJEE TEXFAB LIMITEDFOR THE YEAR ENDED MARCH 31, 2026

[Referred to in paragraph under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

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

(b) The plant and equipment of the Company were physically verified by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and the records examined by us, we report that, the Company hold freehold immovable properties of land and building as at the balance sheet date.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any of its plant and equipment during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

ii. (a)The inventories have been physically verified by the management during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.

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

iii. (a) In our opinion and according to information and explanation given to us, the company has made investments in/ granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnership or other parties.

(b) The aggregate amount during the year and balance outstanding at the balance sheet date with respect to loans or advances and guarantees or security to subsidiaries, joint ventures and associates are Rs. 111.00 Lakhs and Rs. 197.06 Lakhs respectively.

(c) The aggregate amount during the year and balance outstanding at the balance sheet

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date with respect to loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates are Rs.30.55 Lakhs and Rs. 186.99 Lakhs respectively.

(d) In our opinion and according to information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.

(e) In our opinion and according to information and explanation given to us, in respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has not been stipulated.

(f) In our opinion and according to the information and explanations given to us, there are no amount overdue for more than ninety days.

(g) As per Information & Explanation given to us, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

iv. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3(iv) of the order is not applicable.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of the directives issued by the Reserve Bank of India, provisions of section 73 to76 of the Act, any other relevant provisions of the Act and the relevant rules framed there under.

vi. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3(vi) of the order is not applicable.

vii. (a)According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Income-tax and other material statutory dues have generally been regularly deposited with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable, except as mentioned hereinunder.

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Name of the statute	Nature of the dues	Amount (Rs.)	Period to which the amount related
Income Tax Act, 1961	Income Tax	6,71,774.00	AY11-12
Income Tax Act, 1961	Income Tax	12,19,228.00	AY 11-12
Income Tax Act, 1961	Income Tax	2,04,624.00	AY 12-13
Income Tax Act, 1961	Income Tax	2,33,612.00	AY 17-18
Income Tax Act, 1961	Income Tax	25,05,960.00	AY 19-20
Income Tax Act, 1961	Income Tax	2,41,554.00	AY 19-20
Income Tax Act, 1961	Income Tax	73,83,900.00	AY 19-20
Income Tax Act, 1961	Income Tax	13,98,061.00	AY 19-20
Income Tax Act, 1961	Income Tax	8,25,486.00	AY 20-21
Income Tax Act, 1961	Income Tax	27,47,768.00	AY 21-22
Income Tax Act, 1961	Interest	28,12,680.00	AY 21-22

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

ix. (a)According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest there on to any lender.

(b) According to the information and explanations given to us including representations received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, no term loans were obtained during the year.

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(d) In our opinion and according to the information and explanations given to us, and on overall examination of the financial statements of the Company, funds raised by the Company on short term basis have not been utilised for long term purposes.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures.

x. (a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3(x)(a) of the Order is not applicable.

(b) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3 (x) (b) of the Order is not applicable.

xi. (a)To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.

(b) No report under Section 143 (12) of the Act has been filed with the Central Government for the period covered by our audit.

(c) According to the information and explanations given to us, including the representation made to us by the management of the Company, there are no whistle blower complaints received by the Company during the year.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable. Further,the details of such related party transactions have been disclosed in the standalone financial statements, as required under Indian Accounting Standard (Ind AS) 24 ,Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under Section 133 of the Act.

xiv. (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system as required under Section 138 of the Act which is commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company.

xvii. The Company has not incurred cash in current financial year and cash losses of Rs. 2.04 in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

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

xx. Provisions of Corporate Social Responsibility as required under sub-section (5) of Section 135 of the Act is not applicable. Accordingly, reporting under clause 3(xx) of the Order is not applicable.

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xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For S C Mehra & Associates LLP
Chartered Accountants
Firm Registration No.106156W

Sd/-
CA Akash Seksaria
Partner
M. No. 175062
Place: Mumbai
Date: 28-05-2026
UDIN:26175062IEZZSK8023

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF OSIAJEE TEXFAB LIMITED

[Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

Independent Auditor's Report on the internal financial controls with reference to the standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

In conjunction with our audit of the standalone financial statements of Osiajee Texfab Limited ("the Company") as at and for the year ended 31st March 2026, we have audited the internal financial controls with reference to the standalone financial statements of the Company.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls With Reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls With Reference to Financial Statements

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such controls were operating effectively as at 31st March 2026, based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For S C Mehra & Associates LLP
Chartered Accountants
Firm Registration No.106156W

CA Akash Seksaria
Partner
M. No. 175062
Place: Mumbai
Date: 28-05-2026
UDIN:26175062IEZZSK8023

OSIAJEE TEXFAB LIMTED

REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road ,Punjab, India - 146001.

CIN: L17299PB1995PLC055743

Balance Sheet as at 31.03.2026

(Amount in Hundreds)

	Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholders' funds**			
	(a) Share capital	3	5,40,000.00	5,40,000.00
	(b) Reserves and surplus	4	2,19,105.80	1,55,172.46
	(c) Money received against share warrants	-	-	-
			7,59,105.80	**6,95,172.46**
(2)	**Share application money pending allotment**	-	-	-
(3)	**Non-current liabilities**			
	(a) Long-term borrowings	5	1,08,987.99	-
	(b) Deferred tax liabilities (Net)	-	-	-
	(c) Other long term liabilities	-	-	-
	(d) Long-term provisions	-	-	-
			1,08,987.99	**-**
(4)	**Current liabilities**			
	(a) Short-term borrowings	6	1,700.00	1,700.00
	(b) Trade payables	7		
	(i) Total o/s dues of micro ent. and small ent.; and		-	-
	(ii) Total o/s dues of other than micro ent. and small ent.		1,542.94	2,865.70
	(c) Other current liabilities	8	11,590.86	11,090.86
	(d) Short-term provisions	9	22,835.46	23,991.11
			37,669.26	**39,647.67**
		Total-I	**9,05,763.05**	**7,34,820.13**
II.	**ASSETS**			
(1)	**Non-current assets**			
	(a) Property, plant & equipment and Intangible assets			
	(i) Property, plant and equipment	10	32,833.93	147.98
	(ii) Intangible assets	-	-	-
	(iii) Capital work-in-progress	-	-	-
	(iv) Intangible assets under development	-	-	-
	(b) Non-current investments	11	4,72,120.71	31,009.00
	(c) Deferred tax assets (Net)	-	27.26	27.26
	(d) Long-term loans and advances	-	3,87,572.70	6,72,142.91
	(e) Other non-current assets	-	-	2,846.76
			8,92,554.60	**7,06,173.91**
(2)	**Current assets**			
	(a) Current investments	-	-	-
	(b) Inventories	-	1,632.22	2,094.04
	(c) Trade receivables	-	549.78	-
	(d) Cash and cash equivalents	13	1,829.16	22,299.94
	(e) Short-term loans and advances	14	-	-
	(f) Other current assets	15	9,197.29	4,252.24
			13,208.45	**28,646.22**
		Total-II	**9,05,763.05**	**7,34,820.13**
			-	-

#REF!

As per our report of even date
For SCMehra & Assiocates LLP
Chartered Accountants
Firm Reg No : 106156W

For and on behalf of the Board of
Osiajee TexFab Limited

Sd/-	**Sd/-**	**Sd/-**
(CA Akash Seksaria)	**Reema Saroya**	**VibhaJain**
Partner	Director	Director
M. No. 175062	DIN:- 08292397	DIN:- 09191000
Place Mumbai		
Date -28May 2026	**Sd/-**	**Sd/-**
UDIN: -26175062IEZZSK8023	**Hemant Padmakar Chavan**	**Monika**
	Chief Financial Officer	Company Secretary
		Place: Hoshiarpur

OSIAJEE TEXFAB LIMTED
REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road ,Punjab,
CIN: L17299PB1995PLC055743
Statement of Profit and Loss for the year ended 31.03.2026

(Amount in Hundreds)

	Particulars	Note No.	Year ended 31.03.2026	Year ended 31.03.2025
I.	Revenue from operations	-	523.60	-
II.	Other income	16	84,002.24	15,523.54
III.	**Total Income (I + II)**		**84,525.84**	**15,523.54**
IV.	**Expenses:**			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade			-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	17	**461.82**	-
	Employee benefits expense	18	3,200.00	-
	Finance costs	19	-	-
	Depreciation and amortization expense	-	14.07	22.64
	Other expenses	20	16,916.61	17,566.64
	Total expenses		**20,592.50**	**17,589.28**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		**63,933.34**	**(2,065.74)**
VI.	Exceptional items	-	-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		**63,933.34**	**(2,065.74)**
VIII.	Extraordinary items	-	-	-
IX.	**Profit before tax (VII- VIII)**		**63,933.34**	**(2,065.74)**
X.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
	(3) Eariler Year Tax		-	-
XI.	**Profit (Loss) for the period from continuing operations (IX-X)**		**63,933.34**	**(2,065.74)**
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	**Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)**		-	-
XV.	**Profit/(Loss) for the period (XI + XIV)**		**63,933.34**	**(2,065.74)**
XVI.	**Earnings per equity share: (in Rs.)**	**19(iii)**		
	(1) Basic		#REF!	#REF!
	(2) Diluted		#REF!	#REF!

#REF!

As per our report of even date

For SCMehra & Assiocates LLP — **Osiajee TexFab Limited**

Chartered Accountants

Firm Reg No : 106156W

Sd/-	**Sd/-**	**Sd/-**
(CA Akash Seksaria)	**Reema Saroya**	**VibhaJain**
Partner	Director	Director
M. No. 175062	DIN:- 08292397	DIN:- 09191000
Place Mumbai		
Date -28May 2026	**Sd/-**	**Sd/-**
UDIN: -26175062IEZZSK8023	**Hemant Padmakar Chavan**	**Monika**
	Chief Financial Officer	Company Secretary
		Place: Hoshiarpur

OSIAJEE TEXFAB LIMTED

REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road ,Punjab,

CIN: L17299PB1995PLC055743

Cash Flow Statement for the Year ended 31.03.2026

(Amount in Hundreds)

	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
A	**Cash Flow From Operating Activities**		
	Net Profit/(loss) After Tax	63,933.34	(2,065.74)
	Add: Provision for Income Tax	-	-
	Add: DTL	-	-
	Net profit before tax	**63,933.34**	**(2,065.74)**
	Adjustment for		
	Depreciation/Amortization	14.07	22.64
	Preliminary Exp W/off		-
	Interest Provided	-	(15,371.54)
	Operating Profit before Working Capital Changes	**63,947.41**	**(17,414.64)**
	Adjustment for		
	Increase / (Decrease) in Trade Payables	(1,322.76)	(11,023.90)
	Increase / (Decrease) in Other Current Liabilities	500.00	-
	Increase / (Decrease) in Short Term Provisions	(1,155.65)	-
	Increase / (Decrease) in Short Term Borrowings	-	525.00
	(Increase) / Decrease in Inventoriess	461.82	(572.20)
	(Increase) / Decrease in Trade Receivables	(549.78)	4,30,731.62
	(Increase) / Decrease in Short-term loans and advances	2,84,570.21	(3,78,824.22)
	(Increase) / Decrease in Other Current Assets	(2,098.31)	(2,200.28)
	Cash generated from operations	**3,44,352.94**	**21,221.38**
	Direct Taxes Paid		-
	Cash flow before extraordinary item	**3,44,352.94**	**21,221.38**
	Extraordinary item	-	-
	Net cash from operating activities	**3,44,352.94**	**21,221.38**
B	**Cash Flow From Investing Activities**		
	Purchase of Assets	(32,700.00)	-
	Sales of Assets	14.07	22.64
	Purchase & Sales of FDR	(4,41,111.71)	15,371.54
	Net cash from investing activities	**(4,73,797.64)**	**15,394.18**
C	**Cash Flow From Financing Activities**		
	Depreciation/Amortization	(14.07)	(22.64)
	Increase (Decrease) in Short Term Borrowings	1,08,987.99	(15,556.15)
	Net cash from financing activities	**1,08,973.92**	**(15,578.79)**
D	**Net increase in cash and cash equivalent (A+B+C)**	(20,470.78)	21,036.77
E	**Cash and cash equivalent in the opening balance**	**22,299.94**	**1,263.17**
F	**Cash and cash equivalent in the closing balance (D+E)**	**1,829.16**	**22,299.94**
		1,829.16	**22,299.94**

Notes:

1 This Cash Flow Statement is prepared by using the Method as set out in Ind AS 7

2 Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

#REF!

As per our report of even date

For SCMehra & Assiocates LLP — **Osiajee TexFab Limited**

Chartered Accountants

Firm Reg No : 106156W

Sd/-	**Sd/-**	**Sd/-**
(CA Akash Seksaria)	**Reema Saroya**	**VibhaJain**
Partner	Director	Director
M. No. 175062	DIN:- 08292397	DIN:- 09191000
Place Mumbai		
Date -28May 2026	**Sd/-**	**Sd/-**
UDIN: -26175062IEZZSK8023	**Hemant Padmakar Chavan**	**Monika**
	Chief Financial Officer	Company Secretary
		Place: Hoshiarpur

Significant Accounting Policies and Notes to Accounts Forming Part of The Financial Statements:

1 Company Overview

Osiajee Texfab Limited ("the Company") is incorporated under the provisions of the Companies Act,2013 (the "Act") on 30.11.2018. The registered office of the Company is situated at second floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Punjab, India - 146001. The main object of the Company is to carry on the business of manufacturing & Trading of Textiles Items and Real estate

2 Significant Accounting Policies

i Accounting Convention:

The financial statements are prepared in accordance with the generally accepted accounting principles in India, the Accounting Standards specified under Section 133 of the Act read with Rule (7) of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act

ii Basis of Accounting and Preparation of the Financial Statements:

These financial statements have been prepared on historical cost, accrual , going concern basis in compliance to the generally accepted accounting principles in India (I- GAAP).

The accounts of the Company have been prepared on the basis that the Company is a going concern . In view of the year end losses and resultant erosion of the Company's net worth, its ability to continue as a going concern is dependent upon continued availability of finance and the Company's future profitability.

The accounting policies, in all material respects, have been consistently applied by the Company and are consistent with those in the previous year except where a newly issued Ind AS is initially adopted or a revision to an existing accounting standard requires a change in the accounting policies hitherto in use.

Cash Flow Statement:

The cash flow statement is prepared using the Method as set out in Ind As 7 “Cash Flow Statements” and presents the cash flows by operating, investing and financing activities of the Company.

Rounding Off:

The financial statements are presented in Indian rupees. The financial figures given in the financial statements has been rounded off to the nearest hundreds and decimals thereof.

iii Use of Estimates:

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

iv Current and Non-Current Classification of Assets and Liabilities:

For the purpose of current / non current classification of assets and liabilities, the Company has ascertained its operating cycle as 12 months.

v Cash and Cash Equivalents:

Cash and cash equivalents comprises cash at bank and in hand and short term investments with an original maturity of three months or less.

vii Property, Plant and Equipment (PPE) and Intangible Assets and Depreciation thereon:

PPE:

PPE are tangible assets that are stated at cost less accumulated depreciation and accumulated impairment losses. if any. Cost includes purchase price, non refundable duties and taxes, cost of replacing the component parts, borrowing cost and other directly attributable cost to bring the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management.

Subsequent expenditure related to PPE that has already been recognized is added to the carrying amount of that asset when it is probable that future economic benefits associated with the items will flow to the Company and cost of the item can be measured reliably. Repairs and maintenance expenses are charged to the Statement of Profit and Loss.

Intangible Assets :

Acquired/in-house developed computer software/licenses are initially capitalized at cost, which includes the purchase price (net of any discounts and rebates) and other directly attributable cost of preparing the asset for its intended use. Subsequent expenditure related to that has already been recognized is added to the carrying amount of that asset when it is probable that future economic benefits associated with the item will flow to the Company and cost of the item can be measured reliably. These costs are amortized to profit or loss using the straight-line method over their estimated useful lives of three to five years. Costs associated with maintaining the computer software/ annual license fees are recognized as an expense when incurred.

Method of Depreciation, Estimated Useful Lives and Residual Value:

Depreciation commences when an asset is ready for its intended use. Freehold land and assets held for sale are not depreciated. Depreciation on items of PPE (except stated otherwise) is calculated using the written down value method to allocate their depreciable amounts over their estimated useful lives as stated in Schedule-II of the Act.

Depreciation on items of intangible assets is calculated using the straight line method to allocate their depreciable amounts over their estimated useful lives as stated in Schedule II of the Act.

The residual values, estimated useful lives and depreciation method of PPE are reviewed and adjusted as appropriate, at each Balance Sheet date. The effects of any revision are recognized as profit or loss when the changes arise.

viii **Capital Work in Progress (CWIP):**

Expenditure incurred on assets under construction is carried at cost under CWIP, such cost comprises purchase price including non refundable duties and taxes and other cost that are directly attributable to bring the assets to the location and conditions necessary for it to be capable of operating in the manner intended by the management.

Advances paid towards acquisition of PPE and intangible assets, if any outstanding at Balance Sheet date are classified as advance for capital goods and shown under the head short term or long term (as the case may be) loans and advances.

ix **Impairment of Assets:**

In accrodance with the provisions of Ind AS -36 "Impairment of Assets", the carrying amounts of assets are reviewed at each Balance Sheet date, if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

The carrying amounts of assets are reviewed at each Balance Sheet date, if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

After impairment, depreciation/amortization is provided on the revised carrying amount of the asset over its remaining useful life.

x **Inventories**

Items of **inventories** (Stock in Trade) are valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

or

Valuation

Raw materials and components are valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

Work-in progress are valued at lower of cost or net realizable value (NRV). Cost comprises of direct material cost and other costs incurred in bringing the inventories to their present location and condition. NRV is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

Finished goods is valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

Stores and spares, packing material and other products are valued at lower of cost and net realizable value (NRV).Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

xi **Investments:**

Investment that are readily realizable and intended to be held for not more than one year from the date on which investment are made, are classified as "current investment". All other investments are classified as "non- current investments".

Current investments are carried at lower of cost and fair value determined on an individual investment basis. Non- current investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investment. Cost comprise its purchase price and acquisition charges such as brokerage, fees, tax duty or cess, if any.

xii **Borrowing Cost:**

General and specific borrowing costs (including exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost) directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use. All other borrowing costs are charged to Statement of Profit and Loss over the tenure of the borrowings.

During the year borrowing cost capitalized in the value of the qualifying assets is Rs. Nil.

xiii **Revenue Recognition:**

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from Sale of Goods:

Revenue from sale of goods is recognized , when the title of goods has been transferred to the buyer and ultimate collection is certain.

Interest Income:

Interest income, if any is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate. Interest on refund of taxes is booked in the year of receipts.

Rental Income:

Rental income is booked on time propionate basis.

Other Income:

All other income is recognized on accrual basis.

xiv Earnings per Share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share are calculated after adjusting effects of potential equity shares (PES).PES are those shares which will convert into equity shares at a later stage. Profit / loss is adjusted by the expenses incurred on such PES. Adjusted profit/loss is divided by the weighted average number of ordinary plus potential equity shares

xv Taxes on Income:

Income-tax expense comprises current tax and deferred tax.

Current income-tax is measured at the amount expected to be paid to the tax authorities after considering tax allowances, deductions and exemptions determined in accordance with Income Tax Act, 1961 and the prevailing tax laws.

Deferred tax assets (DTA)/ liabilities (DTL): DTA or DTL is recognized for timing differences between the profit/loss offered for income tax and profit/loss as per the financial statements. DTA and DTL are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

DTA is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, DTA is recognized only if there is a virtual certainty of realization of such asset. DTA is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

DTA/DTL are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the DTA and deferred taxes relate to the same taxable entity and the same taxation authority.

xvi Employees Benefits Expenses:

All employees benefits payable/available with in 12 months of rendering the service are classified as short term employee benefits . Benefits such as salaries, wages and bonus etc. are recognized in the statement of Profit and Loss in the period in which the employee renders the related service. The management is of the view that the Company is paying the amount due to employees on regular basis and is not required to make any provision on account of retirement benefits.

xvii Foreign Currency Transaction:

Foreign currency transactions are recorded in the reporting currency which is Indian Rupee, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Exchange difference arising on foreign exchange transactions settled during the year are recognized in the statement of Profit and Loss of the year

xviii Research & Developments:

The Company has not incurred any cost on account of research and development.

xix Claims and Benefits:

Business claims, if any are generally accounted for as and when accepted.

xx Provisions, Contingent Liabilities and Contingent Assets:

Provisions: Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made

Contingent Assets: Contingent assets are neither recognized nor disclosed in the financial statements.

OSIAJEE TEXFAB LIMTED

REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road ,Punjab, India - 146001.

CIN: L17299PB1995PLC055743

NOTES TO ACCOUNTS (Amount in Hundreds)

3 **SHARE CAPITAL**

a The details of share capital is as under:

Share Capital	As at 31.03.2026 Number	As at 31.03.2026 Amount	As at 31.03.2025 Number	As at 31.03.2025 Amount
Authorized				
Equity Shares of Rs. 10/- each	60,00,000	6,00,000.00	60,00,000	6,00,00,000.00
		6,00,000.00		**6,00,00,000.00**
Issued, Subscribed and Paid up				
Equity Shares of Rs.10/- each fully called and paid up	54,00,000	5,40,000.00	54,00,000	5,40,000.00
		5,40,000.00		**5,40,000.00**

b The reconciliation of the number of shares:

Equity Shares	As at 31.03.2026 Number	As at 31.03.2026 Amount	As at 31.03.2025 Number	As at 31.03.2025 Amount
Shares outstanding at the beginning	54,00,000	5,40,000.00	54,00,000	5,40,000.00
Add: Shares issued	-	-	-	-
Shares outstanding at the end	**54,00,000**	**5,40,000.00**	**54,00,000**	**5,40,000.00**

c The Equity Shares issued by the Company have equal right as to voting and dividend.

d Shareholding pattern of Promoters and Shareholder holding more than 5% is as under:

	Name of Equity Shareholder	As at 31.03.2026 Number	As at 31.03.2026 % of Holding	As at 31.03.2025 Number	As at 31.03.2025 % of Holding	% Change during the year
1	EMINENCE GLOBAL FUND PCC- EUBILIA CAPITAL PARTNERS FUND I	445480	8.25	-	-	8.25
2	AKASHDEEP JAIN	368618	6.83	1,94,696	3.61	3.22
3	VISTAAR TRADING SERVICE PRIVATE LIMITED	304525	5.64	-	-	5.64
	Total	**11,18,623**	**20.72**	**1,94,696**	**3.61**	**17**

4 **RESERVES AND SURPLUS**

Particulars		As at 31.03.2026		As at 31.03.2025
Reserves				
a **Securities Premium**				
Opening Balance	-		-	
Addition/(Deduction) during the year	-	-	-	-
	Total (a)	**-**		**-**
Surplus				
b **Balance in Statement of Profit and Loss**				
Opening Balance	1,55,172.46		157238.20	
Addition/(Deduction) during the year	63,933.34	2,19,105.80	(2,065.74)	1,55,172.46
	Total (b)	**2,19,105.80**		**1,55,172.46**
	Total (a+b)	**2,19,105.80**		**1,55,172.46**

NON-CURRENT LIABILITIES

5 **LONG TERM BORROWINGS**

Particulars	As at 31.03.2026	As at 31.03.2025
Secured - Term Loan	1,08,987.99	-
From Bank	-	-
Unsecured Loan From Others	-	-
	1,08,987.99	**-**

CURRENT LIABILITIES

6 **SHORT TERM BORROWINGS**

Particulars	As at 31.03.2026	As at 31.03.2025
Current maturities of long term borrowings		-
Unsecured loan (repayable on demand) from	1,700.00	1,700.00
Directors and their relatives	-	-
Body corporates	-	-
	1,700.00	**1,700.00**

7 TRADE PAYABLES

Particulars	As at 31.03.2026	As at 31.03.2025
Total o/s dues of Micro Ent. and Small Ent.	-	-
Total o/s dues of other than Micro Ent. and Small Ent.		
	1,542.94	2,865.70
	1,542.94	**2,865.70**

Trade payables ageing schedule:

Particulars	Outstanding from due date of payment as at 31.03.2026				Total
	Less than 1 Y	1-2 Y's	2-3 Y's	More than 3 Y's	
(i) MSME	-	-	-	-	**-**
(ii) Others	1,866.12	-	-	-	**1,866.12**
(iii) Disputed dues - MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**
Total	**1,866.12**	**-**	**-**	**-**	**1,866.12**

Particulars	Outstanding from due date of payment as at 31.03.2026				Total
	Less than 1 Y	1-2 Y's	2-3 Y's	More than 3 Y's	
(i) MSME	-	-	-	-	**-**
(ii) Others	1,866.12	-	-	-	**1,866.12**
(iii) Disputed dues - MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**
Total	**1,866.12**	**-**	**-**	**-**	**1,866.12**

8 OTHER CURRENT LIABLITIES

Particulars	As at 31.03.2026	As at 31.03.2025
Audit Fees Payable	3,500.00	3,000.00
Rent Payable	1,800.00	1,800.00
Other Payable	5,890.00	5,890.00
TDS Payable	400.86	400.86
	11,590.86	**11,090.86**

9 SHORT TERM PROVISIONS

Particulars		As at 31.03.2026		As at 31.03.2025
Provision for Income Tax	22,835.46	-	-	23,991.11
Less: TDS for the year	-	22,835.46	-	-
		22,835.46		**23,991.11**

NON CURRENT ASSETS

10 PROPERTY, PLANT & EQUIPMENT (PPE)

A separate sheet detailing the PPE is annexed.

11 NON CURRENT INVESTMENT

Particulars	Number	As at 31.03.2026	Number	As at 31.03.2025
Others				
In Unquoted Equity Shares of				
Investment in unquated Shares		31,000.00		31,000.00
Misc Investment	-	9.00	-	9.00
Investment in NMO Abode Pvt Ltd	-	81,750.00	-	-
Invesment in quated Share				
Share Indo Thai Securites Ltd		3,04,297.19		
Share MVK Agro Food Prod Ltd		2,994.00		
Share Ganon Product		52,070.52		
		4,72,120.71		**31,009.00**

CURRENT ASSETS

12 INVENTORIES

Particulars	As at 31.03.2026	As at 31.03.2025
Stock in trade	1,632.22	2,094.04
	1,632.22	**2,094.04**

Method of Valutaion: Stock-in-trade is valued at lower of cost and estimated net realizable value.

13 CASH AND CASH EQUIVALENTS

	Particulars		As at 31.03.2026		As at 31.03.2025
i	Balances with Banks				
	In current account	1,058.03		21,528.81	

	In fixed deposits	-	1,058.03	-	21,528.81
ii	Cash in hand		771.13		771.13
iii	In deposit accounts				
	FD's with maturity period of less than 3 months		-		0.00
	Others:				
	FD's with maturity period of more than 3 months but less than 12 months		-		-

	1,829.16	**22,299.94**

There are no cash and cash equivalents which are held as earmarked balances or having repatriation restrictions or held as margin/ security.

14 SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31.03.2026	As at 31.03.2025
Loan to others (Repayable on Demand)		
Unsecured and considered good		
	-	-
	-	**-**

15 OTHER CURRENT ASSESTS

Particulars		As at 31.03.2026		As at 31.03.2025
TDS For the year	9,197.29	-	-	
Less: Adjusted against provision for income tax	-	9,197.29	-	-
		9,197.29		**-**

16 OTHER INCOME

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Profit on Sale of Shares	23403.36	
Less : Finanace Charges	-2906.45	
Investment Income	37,500.00	-
Interst Income	26,005.32	-
Round Offf	0.01	-
	84,002.24	**-**

17 CHANGES IN INVENTORIES

Particulars	-	-
Stock in trade		
Opening Stock in trade	2,094.04	1,521.84
Purchase During the year		572.20
Less: Closing Stock in trade	1,632.22	2,094.04
Increase/(Decrease) in inventories	**461.82**	**-**

18 EMPLOYEE BENEFIT EXPENSES

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Salary to Staff	3,200.00	-
	3,200.00	**-**

19 FINANCE COSTS

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Interest & Bank Charges	-	-
Interest against Unsecured Loan	-	-
Interest to Depositors	-	-
	-	**-**

20 OTHER EXPENSES

Particulars	Year ended 31.03.2026		Year ended 31.03.2025	
Auditors' Remuneration For				
Statutory Audit	3,500.00		3,275.00	
Taxation, Company, Management & Other Matters	-		-	
Reimbursement of Expenses	-	3,500.00	-	3,275.00
Fees & Taxes		7,400.08		71.67
Bank Charges		98.03		102.32
Advertisement & Publicity		608.50		189.49
BSE Listing Expenses		3,490.00		12,255.39
Legal Expenses				1,384.10
Printing & Stationary				2.66
CDSL Sms Charges				236.00
Labour				50.00
Margine Pledge Charges		2,906.45		
Less : - Treatment Given Separatly		(2,906.45)		
Legal Expenses		1,600.00		
Round off		-		0.01
Repair Expenses			16,916.61	-
Software Charges		220.00		
		16,916.61		**17,566.64**

As per our report of even date
For SCMehra & Assiocates LLP
Chartered Accountants
Firm Reg No : 106156W

For and on behalf of the Board
Osiajee TexFab Limited

Sd/-
(CA Akash Seksaria)
Partner
M. No. 175062
Place Mumbai
Date -28May 2026
UDIN: -26175062IEZZSK8023

Sd/-
Reema Saroya
Director
DIN:- 08292397

Sd/-
VibhaJain
Director
DIN:- 09191000

Sd/-
Hemant Padmakar Chavan
Chief Financial Officer

Sd/-
Monika
Company Secretary
Place: Hoshiarpur

21 ACCOUNTING STANDARD DISCLOSURES

i The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021, notified under the Companies Act, 2013. Accordingly, the Company has complied with the accounting standards as applicable to a Small & Mediam Company (SMC).

(Amount in Hundreds)

22 RELATED PARTY DISCLOSURE [Ind AS-24]

a **Relationship:**

Name	**Nature of Relationship**
Reema Saroya	Managing Director
Lokesh Goyal	Key management personnel (KMP)
Osiajee Agrofarm Limited	Wholly owned Subsidiary
KT Investment	Reema Saroya Proprietor
Navraav Electro Ltd	Common Director
Mrs Monika	Company Secratory

	Nature of Transactions	**FY 2025-2026**	**FY 2024-2025**
b	**Reema Saroya**	-	-
	Loan Taken	20,600.00	12,705.00
	Loan Repaid	- 20,600.00	- 34,783.10
	Closing Balance	- -	- -
c	**Osiajee Agrofarm Limited**		
	Loan Given	1,11,005.31	4,18,873.54
	Loan Received back	4,29,650.53	64,337.16
	Closing Balance	1,97,056.80	5,15,702.00
d	KT Investment		
	Rent Paid	-	-
	Amount Outstanding	1,800.00	1,800.00
e	Navraav Electro Ltd		
	Advance Given for Property Purchase	30,000.00	
	Closing Balance	1,19,218.50	89,218.50
f	Mrs Monika - Company Secretary		
	Remuneration Paid	2,600.00	1,200.00

23 EARNINGS PER SHARE (EPS) [Ind AS- 33]

Particulars	**Year Ended 31.03.2026**		**Year Ended 31.03.2025**
Profit/ (Loss) for the year	63,93,334.00	(2,065.74)	(2,06,574.00)
Weighted average number of shares	54,00,000.00	54,00,000.00	54,00,000
Nominal value of shares (in Rs.)	-	10.00	-
Basic and diluted EPS (in Rs.)	**1.18**		**(0.04)**

24 ACCOUNTING FOR TAXES ON INCOME [Ind AS- 12]

Taking into consideration the materiality of the amount, DTL / DTA is not recognized.

25 INTANGIBLE ASSETS [Ind AS-38]

The Company does not have any intangible assets. (Covered under Ind AS-38)

26 The disclosures required under other accounting standards not specifically covered are either disclosed in the significant accounting policies or not applicable or NIL.

OTHER NOTES

27 Previous year figures have been re-classified and regrouped in accordance with the requirements applicable in the current year.

28 In the opinion of the Board, all the assets other than PPE, intangible assets and non-current investments have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and provision for all liabilities have been made.

29 The Company has duly complied the provisions of MSMED Act,2006.

Additional Information:

Particulars	**As at 31.03.2026**	**As at 31.03.2025**

30	Contingent liabilities and commitments (to the extent not provided for)	Nil	Nil
31	Value of imports, earning, expenditure and remittances in foreign currencies	Nil	Nil

32 **Undisclosed Income:** During the year, the Company has not surrendered or disclosed any undisclosed income in the tax assessment under the applicable provisions of the Income Tax Act, 1961.

33 **Details of Crypto Currency or Virtual Currency:** During the year, the Company has neither traded nor invested in crypto currency or virtual currency.

34 **Corporate Social Responsibility (CSR):** During the year. the Company is not covered under the provisions of Section 135 of the Act.

The other additional disclosures and information's (not specifically disclosed) as required by Schedule III are either nil or not applicable.

ADDITIONAL REGULATORY INFORMATIONS

35 **Title deeds of the immovable properties:** The title deeds of the immovable properties are held in the name of the Company.

36 **Revaluation of Property, Plant and Equipment (PPE:)** The Company dose not have any PPE.

or

ii **Revaluation of Property, Plant and Equipment (PPE:)** The Company has not revalued its PPE, accordingly the disclosure of information related to this point is not applicable.

37 **Capital-Work-in Progress (CWIP):** The Company dose not have any CWIP, accordingly the disclosure of information related to this point is not applicable.

38 **Intangible assets under development:** The Company dose not have any Intangible assets under development, accordingly the disclosure of information related to this point is not applicable.

39 **Security of Current Assets against Borrowings:** The Company has not borrowed any funds from banks and financial institutions, accordingly the disclosure of information related to this point is not applicable.

40 **Relationship with Struck off Companies** : In opinion of the management, the Company has not undertaken any transactions with companies struck off under Section 248 of the Act or Section 560 of Companies Act,1956.

41 **Compliance with Number of Layers of Companies:** The Company have one subsidiary, accordingly this point is applicable.

42 **Analytical Ratios:**

	Particulars of Ratio	FY 2025-2026	FY 2024-2025	Variance in %	Reason for Variance
a	**Current ratio**				
	N - CA	13,208.45	28,646.22	-37%	
	D - CL	37,669.26	39,647.67		
	Ratio in times	**0.35**	**0.72**		
b	**Debt- equity ratio**				
	N - Total debt	1,10,687.99	1,700.00	14%	
	D - Shareholder's equity	7,59,105.80	6,95,172.46		
	Ratio in times	**0.15**	**0.00**		
c	**Debt service coverage ratio**				
	N- Earnings available for debt service (Net profit before tax + dep. + Amort. exp. + Int.)	63,947.41	(2,043.10)		
	D - Debt service (Int. payment + Principal repayments)	-	-		
	Ratio in times				
d	**Return on equity ratio**				
	N - Net profits after taxes - Pref. divid.	63,933.34	(2,065.74)	1%	
	D - Average shareholder's equity	54,00,000.00	54,00,000.00		
	Ratio in %	**1.18%**	**-0.04%**		
e	**Inventory turnover ratio**				
	N - Sales	523.60	-	28%	
	D - Average inventory (Op. + Cl. Bal. / 2)	1,863.13	1,807.94		
	Ratio in times	**0.28**	**-**		
f	**Trade receivables turnover ratio**				
	N - Net credit sales (Gross credit sales- Sales return)	523.60	-	190%	
	D - Average accounts receivable (Op. + Cl. Bal. / 2)	274.89	-		
	Ratio in times	**1.90**	**-**		
g	**Trade payables turnover ratio**				
	N - Net credit purchases (Net credit purchases - Purchase return)	-	-	0%	
	D- Average trade payables	-	-		
	Ratio in times	**0.00**	**0.00**		
h	**Net capital turnover ratio**				
	N - Net sales	523.60	-	-2%	
	D - Average working capital (Working capital: CA - CL)	(24,460.81)	(11,001.45)		
	Ratio in times	**(0.02)**	**-**		
i	**Net profit ratio**				
	N - Net profit (Net profit after tax)	63,933.34	(2,065.74)		

	D - Net sales (Total sales - Sales returns)	523.60	-	12210%	
	Ratio in %	**12210%**			
j	**Return on capital employed**				
	N - Earning before interest and taxes	63,933.34	(2,065.74)	**8%**	
	D - Capital employed	8,69,793.79	6,96,872.46		
	(Tangible net worth+Total debt+DTL)				
	Ratio in %	**7%**	**0%**		
k	**Return on investment**				
	N - Income generated from investments	84,002.24	15,523.54	**-32%**	
	D - Time weighted average investments	4,72,120.71	31,009.00		
	Ratio in %	**18%**	**50%**		

Notes:

A **Basis for calculation of % of Variance:** (CY Ratio - PY Ratio) / PY Ratio * 100

B **Abbreviations used:**

N - Numerator, D - Denominator, CY - Current Year, PY - Previous Year, CA - Current Assets, CL - Current Liabilities and DTL - Deferred Tax Liabilities.

43 **Compliance with approved Scheme(s) of Arrangements:** The Company has not undertaken any such transaction.

44 **Utilization of Borrowed Funds and Share Premium:**

a The Company has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other persons or entity, including foreign entity (intermediaries) with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entitles identified in any manner whatsoever by or on behalf of the Company (ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b The Company has not received any fund from any person or entity, including foreign entity (Funding Party) with the understanding that the Company shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

45 **Details of Benami Property Held:** In opinion of the management, neither the Company hold any benami property nor any proceedings have been initiated or pending against the Company for holding any benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

46 The Company does not have any transactions with companies that have been struck off.

47 **Registration of Charges or Satisfaction with Registrar of Companies**: The Company has not availed any credit facility accordingly there is no requirement to file form for creation , modification and satisfaction of charges.

48 The Company has not traded or invested in Crypto currency or virtual currency during the financial year

49 **Wilful Defaulter:** On the basis of information available with the management, the Company is not a wilful defaulter.

50 **Loans and advances granted to promoters, directors, KMPs and the related parties:** The Company has not granted loans and advances in the nature of loan to promoters, directors, KMPs and the related parties(as defined under the Act),accordingly the disclosure of information related to this point is not applicable.

OR

if given, details to be given in following format

Type of Borrower	**Amount of loan or advance in the nature of outstanding**	**% in the total loans and advances in the nature of loans**
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	1,19,218.50	30.76

As per our report of even date
For SCMehra & Assiocates LLP
Chartered Accountants
Firm Reg No : 106156W

Sd/-
(CA Akash Seksaria)
Partner
M. No. 175062
Place Mumbai
Date -28May 2026
UDIN: -26175062IEZZSK8023

For and on behalf of the Board
Osiajee TexFab Limited

Sd/-
Reema Saroya
Director
DIN:- 08292397

Sd/-
VibhaJain
Director
DIN:- 09191000

Sd/-
Hemant Padmakar Chavan
Chief Financial Officer

Sd/-
Monika
Company Secretary
Place: Hoshiarpur

INDEPENDENT AUDITOR'S REPORT

To the Members of **Osiajee Texfab Limited**

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **Osiajee Texfab Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries), (refer Note 1 to the attached consolidated financial statements), which comprise the consolidated Balance Sheet as at March 31, 2026, and the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Changes in Equity and the consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements ("the financial statements") give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2023, its profit (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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 determined that there are no key audit matters to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the management discussion and analysis, report on corporate governance, directors' report, etc. but does not include the consolidated financial statements and our auditors report thereon

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the consolidated financial statements.

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

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

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

Auditor's responsibilities for the audit of the consolidated financial statements

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

As part of an audit in accordance with standards on auditing specified under Section 143(10) of the Act we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls systems in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the Financial Statements.

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

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

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

Report on Other Legal and Regulatory Requirements

As required by Section 197(16) of the Act based on our audit, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under Section 197 read with Schedule V to the Act.

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

Further to our comments in Annexure A, as required by Section 143(3) of the Act, we report, to the extent applicable that:

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

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

c) The consolidated financial statements dealt with by this report are in agreement with the books of account.

d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act,

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

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company as on 31 March 2026 and the operating effectiveness of such controls, refer to our separate Report in Annexure B wherein we have expressed an unmodified opinion; and

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company has disclosed the impact of pending litigations on its financial position as at 31st March 2026 in the consolidated financial statements.
   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

   iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,

a. No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

b. no funds have been received by the company from any person(s) or entity(ies), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries and

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

v. In our opinion and according to the information and explanations given to us, No Dividend declared or paid during the year by the company under section 123 of the Companies Act, 2013.

vi. Based on our examination subsidiary companies, associate companies and joint venture companies incorporated in India whose financial statements have been audited under the Act, the Parent Company, its subsidiary companies, associate companies and joint venture companies incorporated in India have used accounting software(s) for maintaining their respective books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software(s).

For S C Mehra & Associates LLP
Chartered Accountants
Firm Registration No.106156W

CA Akash Seksaria
Partner
M. No. 175062
Place: Mumbai
Date: 28-05-2026
UDIN:26175062SSATBR9224

ANNEXURE A TO INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 18 of the Independent Auditors' Report of even date to the members of Osiajee Texfab Limited on the Consolidated Financial Statements as of and for the year ended March 31, 2026.

As required by paragraph 3(xxi) of the CARO 2020, we report that the auditors of the following companies have not given qualification or adverse remarks in their CARO report on the standalone/consolidated financial statements of the respective companies included in the Consolidated Financial Statements:

Sr No	Name of the Company (CIN)	Relationship with the holding company	Date of the respective auditors Report	Para Number in the respective CARO reports
1	Osiajee Texfab Ltd (CIN: L17299GJ1995PLC024606)	Parent Company	28-05-2026	7(a)
2	Osiajee Agro Farm Limited (CIN:U01100PB2021PLC054356)	Subsidiary Company	28-05-2026	NIL

For S C Mehra & Associates LLP
Chartered Accountants
Firm Registration No.106156W
Sd/-
CA Akash Seksaria
Partner
M. No. 175062
Place: Mumbai
Date: 28-05-2026
UDIN:26175062SSATBR9224

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF Osiajee Texfab Limited

[Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

Independent Auditor's Report on the internal financial controls with reference to the consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to consolidated financial statements of Osiajee Texfab Limited (hereinafter referred to as "the Holding Company") and its subsidiary company as of that date. Reporting under clause (i) of sub section 3 of Section 143 of the Act in respect of the adequacy of the internal financial controls with reference to consolidated financial statements is not applicable to one subsidiary, namely Osiajee Agro Farm Limited, pursuant to MCA notification GSR 583(E) dated 13 June 2017.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls with Reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such controls were operating effectively as at 31st March 2023, based on the internal financial controls with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For S C Mehra & Associates LLP
Chartered Accountants
Firm Registration No.106156W

Sd/-
CA Akash Seksaria
Partner
M. No. 175062
Place: Mumbai
Date: 28-05-2026
UDIN:26175062SSATBR9224

OSIAJEE TEXFAB LIMITED
REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road , Hoshiarpur , Punjab, India - 146001.
CIN: L17299PB1995PLC055743

Consolidated Balance Sheet as at 31.03.2026

(Amount in Hundreds)

	Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholders' funds**			
	(a) Share capital	**3**	5,40,000.00	5,40,000.00
	(b) Reserves and surplus	**4**	15,11,452.25	9,56,704.27
	(c) Money received against share warrants	-	-	-
			20,51,452.25	**14,96,704.27**
(2)	**Share application money pending allotment**	-	-	-
(3)	**Non-current liabilities**			
	(a) Long-term borrowings	**5**	3,81,407.92	1,57,098.01
	(b) Deferred tax liabilities (Net)	-	-	-
	(c) Other long term liabilities	-	-	-
	(d) Long-term provisions	-	-	-
			3,81,407.92	**1,57,098.01**
(4)	**Current liabilities**			
	(a) Short-term borrowings	**6**	1,74,784.58	38,483.68
	(b) Trade payables	**7**		
	(i) Total o/s dues of micro ent. and small ent.; and		-	-
	(ii) Total o/s dues of other than micro ent. and small ent.		49,545.06	8,567.94
	(c) Other current liabilities	**8**	16,965.31	16,587.61
	(d) Short-term provisions	**9**	22,835.46	23,991.11
			2,64,130.41	**87,630.34**
		Total-I	**26,96,990.58**	**17,41,432.62**
II.	**ASSETS**			
(1)	**Non-current assets**			
	(a) Property, plant & equipment and Intangible assets			
	(i) Property, plant and equipment	**10**	8,48,077.34	4,10,215.58
	(ii) Intangible assets	-	-	-
	(iii) Capital work-in-progress	-	-	-
	(iv) Intangible assets under development	-	-	-
	(b) Non-current investments	**11**	4,88,215.79	40,288.59
	(c) Deferred tax assets (Net)	-	27.26	27.26
	(d) Long-term loans and advances	-	10,51,014.86	7,37,623.90
	(e) Other non-current assets	-	613.86	3,091.37
			23,87,949.11	**11,91,246.70**
(2)	**Current assets**			
	(a) Current investments	-	-	-
	(b) Inventories	-	2,52,322.02	2,52,783.84
	(c) Trade receivables	-	19,536.18	-
	(d) Cash and cash equivalents	**13**	27,985.98	2,93,149.84
	(e) Short-term loans and advances	**14**	-	-
	(f) Other current assets	**15**	9,197.29	-
			3,09,041.47	**5,45,933.68**
		Total-II	**26,96,990.58**	**17,37,180.38**
			-	4,252.24

The accompanying Significant Accounting Policies and Notes (1 to) are forming part of the Financial Statements.

As per our report of even date
For SCMehra & Assiocates LLP
Chartered Accountants
Firm Reg No : 106156W

For and on behalf of the Board of
Osiajee TexFab Limited

Sd/-
(CA Akash Seksaria)
Partner
M. No. 175062
Place Mumbai
Date -28May 2026
UDIN: -26175062SSAPBR9224

Sd/-
Reema Saroya
Director
DIN:- 08292397

Sd/-
VibhaJain
Director
DIN:- 09191000

Sd/-
Hemant Padmakar Chavan
Chief Financial Officer

Sd/-
Monika
Company Secretary
Place: Hoshiarpur

OSIAJEE TEXFAB LIMITED

REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road , Hoshiarpur , Punjab, India - 146001.

CIN: L17299PB1995PLC055743

Consolidated Statement of Profit and Loss for the year ended 31.03.2026

(Amount in Hundreds)

	Particulars	Note No.	Year ended 31.03.2026	Year ended 31.03.2025
I.	Revenue from operations	-	6,48,941.58	7,09,098.79
II.	Other income	16	64,977.30	2,652.08
III.	**Total Income (I + II)**		**7,13,918.88**	**7,11,750.87**
IV.	**Expenses:**			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade			572.20
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	17	**461.82**	**16,612.00**
	Employee benefits expense	18	41,379.54	36,960.56
	Finance costs	19	37,090.87	27,303.87
	Depreciation and amortization expense	-	3,533.44	3,908.96
	Other expenses	20	76,705.23	1,25,950.03
	Total expenses		**1,59,170.90**	**2,11,307.62**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		**5,54,747.98**	**5,00,443.25**
VI.	Exceptional items	-	-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		**5,54,747.98**	**5,00,443.25**
VIII.	Extraordinary items	-	-	-
IX.	**Profit before tax (VII- VIII)**		**5,54,747.98**	**5,00,443.25**
X.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
	(3) Eariler Year Tax		-	-
XI.	**Profit (Loss) for the period from continuing operations (IX-X)**		**5,54,747.98**	**5,00,443.25**
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	**Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)**		-	-
XV.	**Profit/(Loss) for the period (XI + XIV)**		**5,54,747.98**	**5,00,443.25**
XVI.	**Earnings per equity share: (in Rs.)**	19(iii)		
	(1) Basic		10.27	9.27
	(2) Diluted		10.27	9.27

The accompanying Significant Accounting Policies and Notes (1 to) are forming part of the Financial Statements.

For SCMehra & Assiocates LLP
Chartered Accountants
Firm Reg No : 106156W

Sd/-
(CA Akash Seksaria)
Partner
M. No. 175062
Place Mumbai
Date -28May 2026
UDIN: -26175062SSAPBR9224

Osiajee TexFab Limited

Sd/-	**Sd/-**
Reema Saroya	**VibhaJain**
Director	Director
DIN:- 08292397	DIN:- 09191000
Sd/-	**Sd/-**
Hemant Padmakar Chavan	**Monika**
Chief Financial Officer	Company Secretary

Place: Hoshiarpur

OSIAJEE TEXFAB LIMITED

REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road , Hoshiarpur , Punjab, India - 146001.

CIN: L17299PB1995PLC055743

Consolidated Cash Flow Statement for the Year ended 31.03.2026

(Amount in Hundreds)

	Particulars	Year ended 31.03.2026	Year ended 31.03.2025
A	**Cash Flow From Operating Activities**		
	Net Profit/(loss) After Tax	5,54,747.98	5,00,443.25
	Add: Provision for Income Tax	-	-
	Add: DTL	-	-
	Net profit before tax	**5,54,747.98**	**5,00,443.25**
	Adjustment for		
	Depreciation/Amortization	3,533.44	3,908.96
	Interst Income		(1,740.19)
	Interest Provided	37,090.87	27,303.87
	Operating Profit before Working Capital Changes	**5,95,372.29**	**5,29,915.89**
	Adjustment for		
	Increase / (Decrease) in Trade Payables	40,977.12	(13,647.57)
	Increase / (Decrease) in Other Current Liabilities	377.70	(47,687.85)
	Increase / (Decrease) in Short Term Provisions	(1,155.65)	-
	Increase / (Decrease) in Short Term Borrowings	1,36,300.90	-
	(Increase) / Decrease in Inventoriess	461.82	16,612.00
	(Increase) / Decrease in Trade Receivables	(19,536.18)	4,30,731.63
	(Increase) / Decrease in Short-term loans and advances	(3,13,390.96)	(3,36,594.60)
	(Increase) / Decrease in Other Current Assets	(2,467.54)	(2,436.26)
	Cash generated from operations	**4,36,939.50**	**5,76,893.24**
	Direct Taxes Paid		-
	Cash flow before extraordinary item	**4,36,939.50**	**5,76,893.24**
	Extraordinary item	-	-
	Net cash from operating activities	**4,36,939.50**	**5,76,893.24**
B	**Cash Flow From Investing Activities**		
	Purchase of Assets	(4,37,861.76)	-
	Sales of Assets	-	91,696.46
	Purchase & Sales of FDR	(4,47,927.20)	2,520.41
	Interst Income		1,740.19
	Net cash from investing activities	**(8,85,788.96)**	**95,957.06**
C	**Cash Flow From Financing Activities**		
	Proceed from borrowings	2,24,309.91	(4,09,427.37)
	Deperication	(3,533.44)	(3,908.96)
	Interest paid	(37,090.87)	(27,303.87)
	Net cash from financing activities	**1,83,685.60**	**(4,40,640.20)**
D	**Net increase in cash and cash equivalent (A+B+C)**	(2,65,163.86)	2,32,210.10
E	**Cash and cash equivalent in the opening balance**	**2,93,149.84**	**60,939.74**
F	**Cash and cash equivalent in the closing balance (D+E)**	**27,985.98**	**2,93,149.84**
		27,985.98	**2,93,149.84**

Notes:

1 This Cash Flow Statement is prepared by using the "Indirect Method" as set out in Accounting Standard 3.

2 Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

The accompanying Significant Accounting Policies and Notes (1 to) are forming part of the Financial Statements.

For SCMehra & Assiocates LLP
Chartered Accountants
Firm Reg No : 106156W

Sd/-
(CA Akash Seksaria)
Partner
M. No. 175062
Place Mumbai
Date -28May 2026
UDIN: -26175062SSAPBR9224

Osiajee TexFab Limited

Sd/-
Reema Saroya
Director
DIN:- 08292397

Sd/-
VibhaJain
Director
DIN:- 09191000

Sd/-
Hemant Padmakar Chavan
Chief Financial Officer

Sd/-
Monika
Company Secretary
Place: Hoshiarpur

Significant Accounting Policies and Notes to Accounts Forming Part of The Financial Statements:

1 Company Overview

Osiajee Texfab Limited ("the Company") is incorporated under the provisions of the Companies Act,2013 (the "Act") on 30.11.2018. The registered office of the Company is situated at second floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road, Punjab, India - 146001. The main object of the Company is to carry on the business of manufacturing & Trading of Textiles Items and Real Estate

2 Significant Accounting Policies

i Accounting Convention:

The financial statements are prepared in accordance with the generally accepted accounting principles in India, the Accounting Standards specified under Section 133 of the Act read with Rule (7) of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act

ii Basis of Accounting and Preparation of the Financial Statements:

These financial statements have been prepared on historical cost, accrual , going concern basis in compliance to the generally accepted accounting principles in India (I- GAAP).

The accounts of the Company have been prepared on the basis that the Company is a going concern . In view of the year end losses and resultant erosion of the Company's net worth, its ability to continue as a going concern is dependent upon continued availability of finance and the Company's future profitability.

The accounting policies, in all material respects, have been consistently applied by the Company and are consistent with those in the previous year except where a newly issued Ind AS is initially adopted or a revision to an existing accounting standard requires a change in the accounting policies hitherto in use.

Cash Flow Statement:

The cash flow statement is prepared using the Method as set out in Ind As 7 “Cash Flow Statements” and presents the cash flows by operating, investing and financing activities of the Company.

Rounding Off:

The financial statements are presented in Indian rupees. The financial figures given in the financial statements has been rounded off to the nearest hundreds and decimals thereof.

iii Use of Estimates:

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

iv Current and Non-Current Classification of Assets and Liabilities:

For the purpose of current / non current classification of assets and liabilities, the Company has ascertained its operating cycle as 12 months.

v Cash and Cash Equivalents:

Cash and cash equivalents comprises cash at bank and in hand and short term investments with an original maturity of three months or less.

vii Property, Plant and Equipment (PPE) and Intangible Assets and Depreciation thereon:

PPE:

PPE are tangible assets that are stated at cost less accumulated depreciation and accumulated impairment losses. if any. Cost includes purchase price, non refundable duties and taxes, cost of replacing the component parts, borrowing cost and other directly attributable cost to bring the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management.

Subsequent expenditure related to PPE that has already been recognized is added to the carrying amount of that asset when it is probable that future economic benefits associated with the items will flow to the Company and cost of the item can be measured reliably. Repairs and maintenance expenses are charged to the Statement of Profit and Loss.

Intangible Assets :

Acquired/in-house developed computer software/licenses are initially capitalized at cost, which includes the purchase price (net of any discounts and rebates) and other directly attributable cost of preparing the asset for its intended use. Subsequent expenditure related to that has already been recognized is added to the carrying amount of that asset when it is probable that future economic benefits associated with the item will flow to the Company and cost of the item can be measured reliably. These costs are amortized to profit or loss using the straight-line method over their estimated useful lives of three to five years. Costs associated with maintaining the computer software/ annual license fees are recognized as an expense when incurred.

Method of Depreciation, Estimated Useful Lives and Residual Value:

Depreciation commences when an asset is ready for its intended use. Freehold land and assets held for sale are not depreciated. Depreciation on items of PPE (except stated otherwise) is calculated using the written down value method to allocate their depreciable amounts over their estimated useful lives as stated in Schedule-II of the Act.

Depreciation on items of intangible assets is calculated using the straight line method to allocate their depreciable amounts over their estimated useful lives as stated in Schedule II of the Act.

The residual values, estimated useful lives and depreciation method of PPE are reviewed and adjusted as appropriate, at each Balance Sheet date. The effects of any revision are recognized as profit or loss when the changes arise.

viii **Capital Work in Progress (CWIP):**

Expenditure incurred on assets under construction is carried at cost under CWIP, such cost comprises purchase price including non refundable duties and taxes and other cost that are directly attributable to bring the assets to the location and conditions necessary for it to be capable of operating in the manner intended by the management.

Advances paid towards acquisition of PPE and intangible assets, if any outstanding at Balance Sheet date are classified as advance for capital goods and shown under the head short term or long term (as the case may be) loans and advances.

ix **Impairment of Assets:**

In accrodance with the provisions of Ind AS -36 "Impairment of Assets", the carrying amounts of assets are reviewed at each Balance Sheet date, if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

The carrying amounts of assets are reviewed at each Balance Sheet date, if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

After impairment, depreciation/amortization is provided on the revised carrying amount of the asset over its remaining useful life.

x **Inventories**

Items of **inventories** (Stock in Trade) are valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

or

Valuation

Raw materials and components are valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

Work-in progress are valued at lower of cost or net realizable value (NRV). Cost comprises of direct material cost and other costs incurred in bringing the inventories to their present location and condition. NRV is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

Finished goods is valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

Stores and spares, packing material and other products are valued at lower of cost and net realizable value (NRV).Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.

xi **Investments:**

Investment that are readily realizable and intended to be held for not more than one year from the date on which investment are made, are classified as "current investment". All other investments are classified as "non- current investments".

Current investments are carried at lower of cost and fair value determined on an individual investment basis. Non- current investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investment. Cost comprise its purchase price and acquisition charges such as brokerage, fees, tax duty or cess, if any.

xii **Borrowing Cost:**

General and specific borrowing costs (including exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost) directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use. All other borrowing costs are charged to Statement of Profit and Loss over the tenure of the borrowings.

During the year borrowing cost capitalized in the value of the qualifying assets is Rs. Nil.

xiii **Revenue Recognition:**

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from Sale of Goods:

Revenue from sale of goods is recognized , when the title of goods has been transferred to the buyer and ultimate collection is certain.

Interest Income:

Interest income, if any is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate. Interest on refund of taxes is booked in the year of receipts.

Rental Income:

Rental income is booked on time propionate basis.

Other Income:

All other income is recognized on accrual basis.

xiv Earnings per Share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share are calculated after adjusting effects of potential equity shares (PES).PES are those shares which will convert into equity shares at a later stage. Profit / loss is adjusted by the expenses incurred on such PES. Adjusted profit/loss is divided by the weighted average number of ordinary plus potential equity shares.

xv Taxes on Income:

Income-tax expense comprises current tax and deferred tax.

Current income-tax is measured at the amount expected to be paid to the tax authorities after considering tax allowances, deductions and exemptions determined in accordance with Income Tax Act, 1961 and the prevailing tax laws.

Deferred tax assets (DTA)/ liabilities (DTL): DTA or DTL is recognized for timing differences between the profit/loss offered for income tax and profit/loss as per the financial statements. DTA and DTL are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

DTA is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, DTA is recognized only if there is a virtual certainty of realization of such asset. DTA is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

DTA/DTL are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the DTA and deferred taxes relate to the same taxable entity and the same taxation authority.

xvi Employees Benefits Expenses:

All employees benefits payable/available with in 12 months of rendering the service are classified as short term employee benefits . Benefits such as salaries, wages and bonus etc. are recognized in the statement of Profit and Loss in the period in which the employee renders the related service. The management is of the view that the Company is paying the amount due to employees on regular basis and is not required to make any provision on account of retirement benefits.

xvii Foreign Currency Transaction:

Foreign currency transactions are recorded in the reporting currency which is Indian Rupee, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Exchange difference arising on foreign exchange transactions settled during the year are recognized in the statement of Profit and Loss of the year.

xviii Research & Developments:

The Company has not incurred any cost on account of research and development.

xix Claims and Benefits:

Business claims, if any are generally accounted for as and when accepted.

xx Provisions, Contingent Liabilities and Contingent Assets:

Provisions: Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent Assets: Contingent assets are neither recognized nor disclosed in the financial statements.

OSIAJEE TEXFAB LIMITED

REG. ADDRESS- First Floor, Navraav Electro Limited Building, Opp. Punj Honda, Jalandhar Road , Hoshiarpur , Punjab, India - 146001.

CIN: L17299PB1995PLC055743

NOTES TO ACCOUNTS (Amount in Hundreds)

3 **SHARE CAPITAL**

a The details of share capital is as under:

Share Capital	As at 31.03.2026 Number	As at 31.03.2026 Amount	As at 31.03.2025 Number	As at 31.03.2025 Amount
Authorized				
Equity Shares of Rs. 10/- each	60,00,000	6,00,000.00	60,00,000	6,00,000.00
		6,00,000.00		**6,00,000.00**
Issued, Subscribed and Paid up				
Equity Shares of Rs.10/- each fully called and paid up	54,00,000	5,40,000.00	54,00,000	5,40,000.00
		5,40,000.00		**5,40,000.00**

b The reconciliation of the number of shares:

Equity Shares	As at 31.03.2026 Number	As at 31.03.2026 Amount	As at 31.03.2025 Number	As at 31.03.2025 Amount
Shares outstanding at the beginning	54,00,000	5,40,000.00	54,00,000	5,40,000.00
Add: Shares issued	-	-		
Shares outstanding at the end	**54,00,000**	**5,40,000.00**	**54,00,000**	**5,40,000.00**

c The Equity Shares issued by the Company have equal right as to voting and dividend.

d Shareholding pattern of Promoters and Shareholder holding more than 5% is as under:

	Name of Equity Shareholder	As at 31.03.2026 Number	As at 31.03.2026 % of Holding	As at 31.03.2025 Number	As at 31.03.2025 % of Holding	% Change during the year
	Promoters					
1	EMINENCE GLOBAL FUND PCC- EUBILIA CAPITAL PARTNERS FUND I	445480	8.25	-	-	8.25
2	AKASHDEEP JAIN	368618	6.83	1,94,696	3.61	3.22
3	VISTAAR TRADING SERVICE PRIVATE LIMITEI	304525	5.64	-	-	5.64
	Total	**11,18,623**	**20.72**	**1,94,696**	**3.61**	**17**

4 **RESERVES AND SURPLUS**

Particulars		As at 31.03.2026		As at 31.03.2025
Reserves				
a **Securities Premium**				
Opening Balance	-		-	
Addition/(Deduction) during the year	-	-	-	-
	Total (a)	**-**		**-**
Surplus				
b **Balance in Statement of Profit and Loss**				
Opening Balance	9,56,704.27		456261.02	
Addition/(Deduction) during the year	5,54,747.98	15,11,452.25	5,00,443.25	9,56,704.27
	Total (b)	**15,11,452.25**		**9,56,704.27**
	Total (a+b)	**15,11,452.25**		**9,56,704.27**

NON-CURRENT LIABILITIES

5 **LONG TERM BORROWINGS**

Particulars	As at 31.03.2026	As at 31.03.2025
Secured - Term Loan	1,08,987.99	-
From Bank	2,72,419.93	1,57,098.01
Unsecured Loan From Others	-	-
	3,81,407.92	**1,57,098.01**

CURRENT LIABILITIES

6 **SHORT TERM BORROWINGS**

Particulars	As at 31.03.2026	As at 31.03.2025
Current maturities of long term borrowings	1,73,084.58	35,733.67
Unsecured loan (repayable on demand) from	1,700.00	2,750.01
	1,74,784.58	**38,483.68**

7 **TRADE PAYABLES**

Particulars	As at 31.03.2026	As at 31.03.2025
Total o/s dues of Micro Ent. and Small Ent.	-	-
Total o/s dues of other than Micro Ent. and Small Ent.	49,545.06	8,567.94
	49,545.06	**8,567.94**

Trade payables ageing schedule:

Particulars	Outstanding from due date of payment as at 31.03.2026				Total
	Less than 1 Y	1-2 Y's	2-3 Y's	More than 3 Y's	
(i) MSME	-	-	-	-	**-**
(ii) Others	49,545.06	-	-	-	**49,545.06**
(iii) Disputed dues - MSME	-	-	-	-	**-**

(iv) Disputed dues - Others	-	-	-	-	-
Total	**49,545.06**	**-**	**-**	**-**	**49,545.06**

Particulars	Outstanding from due date of payment as at 31.03.2026				Total
	Less than 1 Y	1-2 Y's	2-3 Y's	More than 3 Y's	
(i) MSME	-	-	-	-	-
(ii) Others	8,567.94	-	-	-	**8,567.94**
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**8,567.94**	**-**	**-**	**-**	**8,567.94**

8 **OTHER CURRENT LIABLITIES**

Particulars	As at 31.03.2026	As at 31.03.2025
Audit Fees Payable	3,750.00	3,250.00
Rent Payable	4,200.00	4,200.00
Other Payable	5,890.00	5,890.00
TDS Payable	3,125.31	3,247.61
	16,965.31	**16,587.61**

9 **SHORT TERM PROVISIONS**

Particulars		As at 31.03.2026		As at 31.03.2025
Provision for Income Tax	22,835.46		23,991.11	
Less: TDS for the year	-	22,835.46	-	23,991.11
		22,835.46		**23,991.11**

NON CURRENT ASSETS

10 **PROPERTY, PLANT & EQUIPMENT (PPE)**

A separate sheet detailing the PPE is annexed.

11 **NON CURRENT INVESTMENT**

Particulars	Number	As at 31.03.2026	Number	As at 31.03.2025
Others				
In Unquoted Equity Shares of				
FDR with Federal Bank	-	10,950.48	-	10,279.59
MAX LIFE INSURANCE CO LTD		6,144.60		
Investment in UNQuated Shares	-	30,000.00	-	30,000.00
Misc Investment		9.00		9.00
Investment in Quated Shares				
Share indo thai Securites Ltd		3,04,297.19		
Share MVKAgro Food Prod Ltd		2,994.00		
Share Ganon Product		52,070.52		
Investment in Nmo Abode Pvt Ltd		81,750.00		
		4,88,215.79		**40,288.59**

CURRENT ASSETS

12 **INVENTORIES**

Particulars	As at 31.03.2026	As at 31.03.2025
Stock in trade	2,52,322.02	2,50,689.80
	2,52,322.02	**2,50,689.80**

Method of Valutaion: Stock-in-trade is valued at lower of cost and estimated net realizable value.

13 **CASH AND CASH EQUIVALENTS**

	Particulars		As at 31.03.2026		As at 31.03.2025
i	Balances with Banks				
	In current account	3,946.93		1,06,507.79	
	In fixed deposits	-	3,946.93	-	1,06,507.79
ii	Cash in hand		24,039.05		1,86,642.05
iii	In deposit accounts				
	FD's with maturity period of less than 3 months		-		0.00
	Others:				
	FD's with maturity period of more than 3 months but less than 12 months		-		-
			27,985.98		**2,93,149.84**

There are no cash and cash equivalents which are held as earmarked balances or having repatriation restrictions or held as margin/ security.

14 **SHORT-TERM LOANS AND ADVANCES**

Particulars	As at 31.03.2026	As at 31.03.2025
Loan to others (Repayable on Demand)		
Unsecured and considered good		
	-	-
	-	**-**

15 OTHER CURRENT ASSESTS

Particulars		As at 31.03.2026		As at 31.03.2025
TDS For the year	9,197.29	9,197.29	-	
Less: Adjusted against provision for income tax	-	-	-	-
		9,197.29		**-**

16 OTHER INCOME

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Profit on Sale of Shares	23403.36	
Less: Finance Charges	-2906.45	
Interest Received	745.44	1,740.19
Investment Income	37,500.00	
Rebate & Discount	12.40	152.00
Dividend Income	4.51	-
Intersrt Policy Subsidy	2,689.56	-
Service Charges Refund	3,154.08	-
Interest Subsidy	374.40	759.89
	64,977.30	**2,652.08**

17 CHANGES IN INVENTORIES

Particulars	-	-
Stock in trade		
Opening Stock in trade	2,52,783.84	2,69,395.84
Less: Closing Stock in trade	2,52,322.02	2,52,783.84
Increase/(Decrease) in inventories	**461.82**	**16,612.00**

18 EMPLOYEE BENEFIT EXPENSES

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Salary to Staff	41,138.54	36,960.56
Staff Welfare	241.00	-
	41,379.54	**36,960.56**

19 FINANCE COSTS

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Interest & Bank Charges	37,090.87	27,303.87
	37,090.87	**27,303.87**

20 OTHER EXPENSES

Particulars		Year ended 31.03.2026			Year ended 31.03.2025
Auditors' Remuneration For					
Statutory Audit	3,750.00			3,525.00	
Taxation, Company, Management & Other Matters	-			-	
Reimbursement of Expenses	-	3,750.00		-	3,525.00
Agriculture Exp.		40,879.57			92,881.65
Fees & Taxes		7,428.40			71.67
Bank Charges		5,119.68			1,169.18
BSE Listing Expenses		3,490.00			12,255.39
Advertisement & Publicity		1,851.32			2,403.03
CDSL Issuer fee		-			236.00
Labour		-			50.00
Insurance Expenses					14.08
Building Expenses		5,808.07			
Round off		-			0.01
Printing& Stationery					5.32
Rent Expenses		7,295.75			8,000.00
Legal Expenses		240.00			1,789.10
Margin Pledge Charges		2,906.45			
Less :- Treatment Given Separatly		(2,906.45)			
Software Charges		220.00			
Stamp		-			274.80
Repair Expenses		622.44	1,13,796.10		-
Tractor charges		-			3,274.80
		76,705.23			**1,25,950.03**

For and on behalf of the Board of

For SCMehra & Assiocates LLP		**Osiajee TexFab Limited**
Chartered Accountants		
Firm Reg No : 106156W		
Sd/-	**Sd/-**	**Sd/-**
(CA Akash Seksaria)	**Reema Saroya**	**VibhaJain**
Partner	Director	Director
M. No. 175062	DIN:- 08292397	DIN:- 09191000
Place Mumbai		
Date -28May 2026	**Sd/-**	**Sd/-**

UDIN: -26175062SSAPBR9224	**Hemant Padmakar Chavan**	**Monika**
	Chief Financial Officer	Company Secretary
		Place: Hoshiarpur

21 ACCOUNTING STANDARD DISCLOSURES

i The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021, notified under the Companies Act, 2013. Accordingly, the Company has complied with the accounting standards as applicable to a SMC.

22 RELATED PARTY DISCLOSURE [Ind AS-24]

a **Relationship:**

Name	Nature of Relationship
Reema Saroya	Managing Director
Lokesh Goyal	Key management personnel (KMP)
Osiajee Agrofarm Limited	Wholly owned Subsidiary
KT Investment	Reema Saroya Proprietor
Navraav Electro Ltd	Common Director
Akashdeep Jain	Relative of KMP
Meena Saroya	Relative of KMP
Rajveer Saroya	Relative of KMP
Mrs Monika	Company Secratory

Nature of Transactions		FY 2025-2026		FY 2024-2025
Reema Saroya		-		-
Loan Taken		20,600.00		12,705.00
Loan Repaid	-	20,600.00	-	34,783.10
Closing Balance	-	-	-	-
Reema Saroya				
Advance given for Land Purchase - Closing Balance		4,42,324.72		2,37,923.40
Osiajee Agrofarm Limited				
Loan Given		1,11,005.31		4,18,873.54
Loan Received back		4,29,650.53		64,337.16
Closing Balance		1,97,056.80		5,15,702.00
KT Investment				
Rent Paid		-		-
Amount Outstanding		1,800.00		1,800.00
Navraav Electro Ltd				
Advance Given for Property Purchase		30,000.00		
Closing Balance		1,19,218.50		89,218.50
Akashdeep Jain				
Loan Given		6,08,050.57		
Loan Received Back		4,68,850.00		
Closing Balance		1,55,300.57		16,100.00
Meena Saroya				
Loan Given		19,000.00		
Loan Received Back		10,000.00		
Closing Balance		9,000.00		-
Rajveer Saroya				
Loan Given		65,000.00		
Loan Received Back		25,000.00		
Closing Balance		40,000.00		-
Mrs Monika - Company Secretary				
Remuneration Paid		2,600.00		1,200.00

23 EARNINGS PER SHARE (EPS) [Ind AS- 33]

Particulars	Year ended 31.03.2026		Year ended 31.03.2025
Profit/ (Loss) for the year	5,54,74,798.00	5,00,443.25	5,00,44,325.00
Weighted average number of shares	54,00,000.00	54,00,000.00	54,00,000
Nominal value of shares (in Rs.)	-	10.00	-
Basic and diluted EPS (in Rs.)	**10.27**		**9.27**

24 ACCOUNTING FOR TAXES ON INCOME [Ind AS- 12]

Taking into consideration the materiality of the amount, DTL / DTA is not recognized.

25 INTANGIBLE ASSETS [Ind AS-38]

The Company does not have any intangible assets. (Covered under Ind AS-38)

26 The disclosures required under other accounting standards not specifically covered are either disclosed in the significant accounting policies or not applicable or NIL.

OTHER NOTES

27 Previous year figures have been re-classified and regrouped in accordance with the requirements applicable in the current year.

28 In the opinion of the Board, all the assets other than PPE, intangible assets and non-current investments have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and provision for all liabilities have been made.

29 The Company has duly complied the provisions of MSMED Act,2006.

Additional Information:

	Particulars	As at 31.03.2026	As at 31.03.2025
30	Contingent liabilities and commitments (to the extent not provided for)	Nil	Nil
31	Value of imports, earning, expenditure and remittances in foreign currencies	Nil	Nil

32 **Undisclosed Income:** During the year, the Company has not surrendered or disclosed any undisclosed income in the tax assessment under the applicable provisions of the Income Tax Act, 1961.

33 **Details of Crypto Currency or Virtual Currency:** During the year, the Company has neither traded nor invested in crypto currency or virtual currency.

34 **Corporate Social Responsibility (CSR):** During the year. the Company is not covered under the provisions of Section 135 of the Act.

The other additional disclosures and information's (not specifically disclosed) as required by Schedule III are either nil or not applicable.

ADDITIONAL REGULATORY INFORMATIONS

35 **Title deeds of the immovable properties:** The title deeds of the immovable properties are held in the name of the Company.

36 **Revaluation of Property, Plant and Equipment (PPE:)** The Company dose not have any PPE.

or

ii **Revaluation of Property, Plant and Equipment (PPE:)** The Company has not revalued its PPE, accordingly the disclosure of information related to this point is not applicable.

37 **Loans and advances granted to promoters, directors, KMPs and the related parties:** The Company has not granted loans and advances in the nature of loan to promoters, directors, KMPs and the related parties(as defined under the Act),accordingly the disclosure of information related to this point is not applicable.

OR

if given, details to be given in following format

Type of Borrower	Amount of loan or advance in the nature of outstanding	% in the total loans and advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	6,46,625.30	61.52

38 **Capital-Work-in Progress (CWIP):** The Company dose not have any CWIP, accordingly the disclosure of information related to this point is not applicable.

39 **Intangible assets under development:** The Company dose not have any Intangible assets under development, accordingly the disclosure of information related to this point is not applicable.

40 **Details of Benami Property Held:** In opinion of the management, neither the Company hold any benami property nor any proceedings have been initiated or pending against the Company for holding any benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

41 **Security of Current Assets against Borrowings:** The Company has not borrowed any funds from banks and financial institutions, accordingly the disclosure of information related to this point is not applicable.

42 **Wilful Defaulter:** On the basis of information available with the management, the Company is not a wilful defaulter.

43 **Relationship with Struck off Companies** : In opinion of the management, the Company has not undertaken any transactions with companies struck off under Section 248 of the Act or Section 560 of Companies Act,1956.

44 **Registration of Charges or Satisfaction with Registrar of Companies**: The Company has not availed any credit facility accordingly there is no requirement to file form for creation , modification and satisfaction of charges.

45 **Compliance with Number of Layers of Companies:** The Company does not have any subsidiary, accordingly this point is not applicable.

46 **Analytical Ratios:**

	Particulars of Ratio	FY 2025-2026	FY 2024-2025	Variance in %	Reason for Variance
a	**Current ratio**				
	N - CA	3,09,041.47	5,45,933.68	-506%	
	D - CL	2,64,130.41	87,630.34		
	Ratio in times	**1.17**	**6.23**		
b	**Debt- equity ratio**				
	N - Total debt	5,56,192.50	1,95,581.69	14%	
	D - Shareholder's equity	20,51,452.25	14,96,704.27		
	Ratio in times	**0.27**	**0.13**		
c	**Debt service coverage ratio**				
	N- Earnings available for debt service (Net profit before tax + dep. + Amort. exp. + Int.)	5,95,372.29	5,31,656.08	-342%	
	D - Debt service (Int. payment + Principal repayments)	37,090.87	27,303.87		
	Ratio in times	**16.05**	**19.47**		

d	**Return on equity ratio**				
	N - Net profits after taxes - Pref. divid.	5,54,747.98	5,00,443.25	**10%**	
	D - Average shareholder's equity	5,40,000.00	5,40,000.00		
	Ratio in %	**102.73%**	**92.67%**		
e	**Inventory turnover ratio**				
	N - Sales	6,48,941.58	7,09,098.79	**-15%**	
	D - Average inventory (Op. + Cl. Bal. / 2)	2,52,552.93	2,61,089.84		
	Ratio in times	**2.57**	**2.72**		
f	**Trade receivables turnover ratio**				
	N - Net credit sales (Gross credit sales- Sales return)	6,48,941.58	7,09,098.79	**6643%**	
	D - Average accounts receivable (Op. + Cl. Bal. / 2)	9,768.09	-		
	Ratio in times	**66.43**	**-**		
g	**Trade payables turnover ratio**				
	N - Net credit purchases (Net credit purchases - Purchase return)	-	-	**0%**	
	D- Average trade payables	-	-		
	Ratio in times	**0.00**	**0.00**		
h	**Net capital turnover ratio**				
	N - Net sales	6,48,941.58	7,09,098.79	**1290%**	
	D - Average working capital (Working capital: CA - CL)	44,911.06	4,58,303.34		
	Ratio in times	**14.45**	**1.55**		
i	**Net profit ratio**				
	N - Net profit (Net profit after tax)	5,54,747.98	5,00,443.25	**15%**	
	D - Net sales (Total sales - Sales returns)	6,48,941.58	7,09,098.79		
	Ratio in %	**85%**	**71%**		
j	**Return on capital employed**				
	N - Earning before interest and taxes	5,91,838.85	5,27,747.12	**-8%**	
	D - Capital employed (Tangible net worth+Total debt+DTL)	26,07,644.75	16,92,285.96		
	Ratio in %	**23%**	**31%**		
k	**Return on investment**				
	N - Income generated from investments	64,977.30	2,652.08	**7%**	
	D - Time weighted average investments	4,88,215.79	40,288.59		
	Ratio in %	**13%**	**7%**		

Notes:

A **Basis for calculation of % of Variance:** (CY Ratio - PY Ratio) / PY Ratio * 100

B **Abbreviations used:**

N - Numerator, D - Denominator, CY - Current Year, PY - Previous Year, CA - Current Assets, CL - Current Liabilities and DTL - Deferred Tax Liabilities.

48 **Compliance with approved Scheme(s) of Arrangements:** The Company has not undertaken any such transaction.

49 **Utilization of Borrowed Funds and Share Premium:**

a The Company has not advanced or loan or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any other persons or entity, including foreign entity (intermediaries) with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entitles identified in any manner whatsoever by or on behalf of the Company (ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b The Company has not received any fund from any person or entity, including foreign entity (Funding Party) with the understanding that the Company shall directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provided any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

For and on behalf of the Board of
Osiajee TexFab Limited

For SCMehra & Assiocates LLP
Chartered Accountants
Firm Reg No : 106156W

Sd/-	**Sd/-**	**Sd/-**
(CA Akash Seksaria)	**Reema Saroya**	**VibhaJain**
Partner	Director	Director
M. No. 175062	DIN:- 08292397	DIN:- 09191000
Place Mumbai		
Date -28May 2026	**Sd/-**	**Sd/-**
UDIN: -26175062SSAPBR9224	**Hemant Padmakar Chavan**	**Monika**
	Chief Financial Officer	Company Secretary
		Place: Hoshiarpur