

50TH ANNUAL REPORT 2024-2025



ROTOGRAPHICS (INDIA) LIMITED

CIN NO.: L24200DL1976PLC008036

Registered Office :
Shop No. 37 Shanker Market,
Connaught Place, Central Delhi,
Janpath, Central Delhi India, 110001

Email id: info@rotoindia.co.in

BOARD OF DIRECTORS	COMPANY SECRETARY & COMPLIANCE OFFICER
<p>Mr. Gaurav Kumar Whole-Time Director</p> <p>Mr. Sandhya Kohli Independent Director</p> <p>Ms. Ekta Garg Independent Woman Director</p> <p>Mr. Monu Independent Director</p> <p>Mr. Ajay Bhadri CFO</p>	<p>Divya</p> <p>Email Id- divya.guliani23@gmail.com</p> <p>Contact No.- +91 9873887903</p>
REGISTERED OFFICE	STATUTORY AUDITORS
<p>Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi- 110001</p> <p>Email ID: info@rotoindia.co.in</p> <p>Website: www.rotoindia.co.in</p> <p>Phone: 011-47366600</p>	<p>M/s. BAS & Co. LLP</p> <p>Chartered Accountants,</p> <p>804, Pearls Omaxe Building, NSP, Delhi-110034</p>
CEO	REGISTRAR AND TRANSFER AGENT
	<p>Skyline Financial Services Private Limited</p> <p>D-153A, 1st Floor, Okhla Industrial Area Phase 1, New Delhi-110020</p> <p>Concerned person: -Virender Rana</p> <p>Email: viren@skylinerta.com</p>
SECRETARIAL AUDITOR	STOCK EXCHANGE
<p>M/s V Kumar & Associates</p> <p>Company Secretaries</p> <p>15/18 Basement, West Patel Nagar, New Delhi- 110008</p> <p>Email Id: csvivekkumar@gmail.com</p> <p>Tel.011-46509785</p>	<p>Bombay Stock Exchange Limited</p> <p>Phiroze Jeejeebhoy Towers</p> <p>Dalal Street, Fort, Mumbai- 400001</p>
INTERNAL AUDITOR	BANKERS
<p>Mr. Manish Gupta</p> <p>Chartered Accountant</p> <p>New Delhi</p>	<p>HDFC BANK</p> <p>A 134-135, Ground Floor, Vikas Marg, Shakarpur, East Delhi, Delhi-110092</p>

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Regd: Off: Shop No. 37 Shanker Market Connaught Place, Central Delhi, New Delhi-110001

Phone No. 011-47366600, Email Id: info@rotoindia.co.in Website: www.rotoindia.co.in

NOTICE

Notice is hereby given that the 50th Annual General Meeting of the Members of Rotographics (India) Limited will be held on Tuesday, the 30th day of September 2025, via video conferencing / other audio-visual mode at 12:30 P.M to transact the following business as:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statement of the Company for the Financial Year ended March 31, 2025, along with the reports of the Board of Directors and Auditors thereon; to consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolution:**

“**RESOLVED THAT** the Audited Financial Statement of the Company for the Financial Year ended March 31, 2025, along with the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered and adopted.”

SPECIAL BUSINESS:

2. **INCREASE IN AUTHORIZED SHARE CAPITAL OF THE COMPANY AND CONSEQUENTIAL AMENDMENT IN MEMORANDUM OF ASSOCIATION OF THE COMPANY**

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

“**RESOLVED THAT** pursuant to the provisions of Section 13, 61, 64 and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification (s) or re-enactment thereof, for the time being in force) and the relevant rules framed there under and in accordance with the applicable provisions of the Articles of Association of the Company, the consent of Members be and is hereby accorded to increase the Authorized Share Capital of the Company from the present ₹17,00,00,000/- (Rupees Seventeen Crore Only) consisting of 1,70,00,000 (One Crore Seventy Lakh) Equity Shares of face value of ₹10.00/- (Rupees Ten Only) each to ₹25,00,00,000/- (Rupees Twenty Five Crores Only) consisting of 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of ₹10.00/- (Rupees Ten Only) each ranking pari-passu in all respects with the existing equity shares.

RESOLVED FURTHER THAT pursuant to the provisions of Section 13, and all other applicable provisions of the Companies Act, 2013 and the relevant rules framed thereunder, consent of the members be and is hereby accorded to substitute the Capital Clause (Clause V) of the Memorandum of Association of the Company as the following Clause V.

“The Authorized Share Capital of the Company is ₹25,00,00,000/- (Rupees Twenty Five Crores Only) divided into 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of ₹10.00/- (Rupees Ten Only) each.”

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

3. TO APPROVE RAISING OF FUNDS IN ONE OR MORE TRANCHES, BY ISSUANCE OF EQUITY SHARES AND/OR OTHER ELIGIBLE SECURITIES, THROUGH QUALIFIED INSTITUTIONS PLACEMENT (QIP)

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

“RESOLVED THAT pursuant to section 23, 42, 62, and other applicable provisions, if any, of the Companies Act, 2013 and the applicable rules made thereunder (“**the Act**”) (including the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014), and each including any amendment(s), statutory modification(s), or re-enactment(s) thereof for the time being in force and in accordance with the provisions of the Memorandum of Association and Articles of Association of the Company, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“**SEBI ICDR Regulations**”), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”) and the Foreign Exchange Management Act, 1999 including any amendment(s), statutory modification(s), variation(s) or re-enactment(s) thereof, or the rules, regulations, circulars or notifications issued thereunder, including the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, the Consolidated FDI Policy issued by the Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India from time to time, each as amended; the listing agreements entered into by the Company with the stock exchange(s) where the equity shares of face value of ₹10/- each of the Company are listed (“**Stock Exchange(s)**”, and such equity shares, the “Equity Shares”) and any other provisions of applicable law (including all other applicable statutes, clarifications, rules, regulations, circulars, notifications, and guidelines issued by the Government of India (“**GOI**”), Ministry of Corporate Affairs (“**MCA**”), Reserve Bank of India (“**RBI**”), Securities and Exchange Board of India (“**SEBI**”), Stock Exchanges, Registrar of Companies, (“**RoC**”),), Department of Industrial Policy & Promotion (“**DIPP**”), Ministry of Finance (Department of Economic Affairs) and all other Ministries/ Departments of the Government of India and such other statutory/regulatory authorities), and subject to all approvals, permissions, consents, and/or sanctions as may be necessary or required from SEBI, the Stock Exchanges, RBI, MCA, GOI, RoC, or any other concerned statutory/regulatory authority, and subject to such terms, conditions, or modifications as may be prescribed or imposed while granting such approvals, permissions, consents, and/or sanctions by any of the aforesaid authorities, which may be agreed to by the board of directors of the Company (“**Board**”), approval of the members of the Company be and is hereby accorded to the Board to create, offer, issue and allot such number of Securities (as defined hereinafter), for cash, with or without green shoe option, by way of an issuance of any instrument or security, including equity shares or any other equity based instruments or any combination thereof (all of which are hereinafter referred to as “Securities”), in one or more tranches and/or one or more issuances, simultaneously or otherwise for an aggregate amount of up to and not exceeding ₹100

Crore (inclusive of such premium to face value as may be fixed on such Securities), by way of qualified institutions placement(s) in accordance with the Chapter VI of the SEBI ICDR Regulations or any other method as may be permitted under applicable laws to the eligible investors in the course of domestic or international offerings, through issue of placement document and/or other permissible/ requisite offer documents or other permissible/requisite documents/writings/circulars/memoranda in such a manner to any eligible person, including qualified institutional buyers (as defined in Regulation (1) (ss) of the SEBI ICDR Regulations), or otherwise, foreign/ resident investors (whether institutions, banks, incorporated bodies, mutual funds, individuals, trustees, stabilizing agent or otherwise), venture capital funds, alternative investment funds, foreign portfolio investors, Indian and/or multilateral financial institutions, mutual funds, non-resident Indians, pension funds and/or any other categories of investors, who are authorised to invest in the Securities of the Company as per extant regulations/guidelines or any combination of the above, whether they being existing holders of the Securities or not (collectively referred to as the “Investors”), as may be decided by the Board in its absolute discretion and permitted under applicable laws and regulations, at such price or prices, at a discount or premium to market price or prices permitted under applicable laws, with authority to retain over subscription up to such percentage as may be permitted under applicable regulations and in such manner and on such terms and conditions, including the discretion to determine the categories of Investors to whom the offer, issue and allotment of Securities shall be made to the exclusion of others, in such manner as may be prescribed under applicable laws, and without requiring any further approval or consent from the members at the time of such issue and allotment, considering the prevailing market conditions and other relevant factors in consultation with the merchant banker(s) to be appointed by the Company so as to enable the Company to list its Securities on any stock exchange in India.

RESOLVED FURTHER THAT in the issue and allotment of Securities by way of Qualified Institutions Placement (“QIP”) to Qualified Institutional Buyers (“QIBs”) in terms of Chapter VI of the SEBI ICDR Regulations (hereinafter referred to as “Eligible Securities” within the meaning of SEBI ICDR Regulations): -

- I. The Eligible Securities to be so created, offered, issued, and allotted, shall be subject to the provisions of the Memorandum of Association and the Articles of Association of the Company;
- II. The allotment of the Eligible Securities shall be completed within 365 days from the date of passing of the special resolution by the Shareholders or such other time as may be allowed under the Act and/ or SEBI ICDR Regulations, from time to time.
- III. The Equity Shares which are proposed to be allotted through QIP or pursuant to conversion or exchange of eligible Securities being offered through QIP, have been listed on a stock exchange for a period of at least one year, calculated on a date prior to issuance of this notice to shareholders of the Company.
- IV. The Equity Shares issued and allotted under the Issue or allotted upon conversion of the equity linked instruments issued in QIP shall rank pari-passu in all respects including with respect to entitlement to dividend, voting rights or otherwise with the existing Equity Shares of the Company in all respects.
- V. The relevant date for determination of the floor price of the Eligible Securities to be issued shall be:
 - a) In case of allotment of Equity Shares, the date of the meeting in which the Board decides to open the issue, and/or,

b) In case of allotment of eligible convertible Securities, either the date of the meeting in which the Board decides to open the issue of such convertible securities or the date on which the holders of such convertible securities become entitled to apply for the Equity Shares, as may be determined by the Board.

- VI. The Eligible Securities (excluding warrants) shall be allotted as fully paid up.
- VII. The issuance and allotment of the Securities by way of the QIP shall be made at such price that is not less than the price determined in accordance with the pricing formula provided provisions of Regulation 176(1) under Chapter VI of the SEBI ICDR Regulations ("Floor Price"), the Act and other applicable laws, and the price determined for the QIP shall be subject to appropriate adjustments as per the provisions of the applicable laws, including SEBI ICDR Regulations. However, the Board, in consultation with the Lead Manager(s), may offer a discount of not more than 5% or such other percentage as may be permitted under applicable law on the Floor Price.
- VIII. The number and/or price of the Eligible Securities or the underlying Equity Shares issued on conversion of Eligible Securities shall be appropriately adjusted for corporate actions such as rights issue, stock split or consolidation of shares, reclassification of equity shares into other securities, issue of equity shares by way of capitalisation of profit or reserves, or any such capital or corporate restructuring.
- IX. In accordance with Regulation 176(3) under Chapter VI of SEBI ICDR Regulations, no partly paid-up Equity Shares or other Securities shall be issued / allotted.
- X. In accordance with Regulation 179(2) under Chapter VI of SEBI ICDR Regulations, a minimum of 10% of the Eligible Securities shall be issued and allotted to Mutual Funds and if Mutual Funds do not subscribe to the aforesaid minimum percentage or part thereof, such minimum portion or part thereof, may be allotted to other QIBs.
- XI. The Eligible Securities shall not be eligible to be sold by the allottee for a period of one year from the date of allotment, except on a recognized stock exchange, or except as may be permitted under the SEBI ICDR Regulations from time to time.
- XII. No single allottee shall be allotted more than 50% of the issue size and the minimum number of allottees shall be in accordance with the SEBI ICDR Regulations.
- XIII. The Company shall not undertake any subsequent QIP until the expiry of two weeks or such other time as may be prescribed by the SEBI, from the date of the QIP to be undertaken pursuant to the special resolution;
- XIV. The tenure of the convertible or exchangeable Eligible Securities issued through the QIP shall not exceed sixty months from the date of allotment; and
- XV. Application for allotment of Eligible Securities, and allotment of Eligible Securities through the QIP shall be in accordance with the criteria provided under Chapter VI of the SEBI ICDR Regulations.

No allotment shall be made, either directly or indirectly, to any QIB who is a promoter, or any person related to the promoters of the Company.

- XVI. the schedule of the QIP will be as determined by the Board or its duly authorized committee.
- XVII. the detailed terms and conditions for the offer will be determined in consultation with the advisors, Lead Manager(s) and underwriters and such other authority or authorities as may be required, considering the prevailing market conditions and other regulatory requirements.”

RESOLVED FURTHER THAT the consent of the members of the Company, be and is hereby accorded to Board or its duly constituted committee thereof, to issue and allot such number of Equity Shares as may be required to be issued and allotted upon conversion of any Securities or as may be necessary in accordance with the terms of the offering. All such Equity Shares shall rank *pari-passu* with the existing Equity Shares in all respects.

RESOLVED FURTHER THAT in case of offering of any Securities, including without limitation any securities convertible into equity shares, consent of the members of the Company be and is hereby accorded to the Board to issue and allot such number of equity shares as may be required to be issued and allotted upon conversion, redemption or cancellation of any such Securities referred to above in accordance with the terms of issue/ offering in respect of such Securities and such equity shares shall rank *pari-passu* with the existing equity shares of the Company in all respects, except as may be provided otherwise under the terms of issue/ offering and in the offer document and/or placement document and/or offer letter and/or offering circular and/or listing particulars, in accordance with the applicable laws.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board or a committee thereof, in consultation with the Lead Manager(s), advisors and/or other intermediaries as may be appointed in relation to the Issue, be and is hereby authorized to do such acts, deeds, matters and take all steps as may be necessary including without limitation, the determination of the terms and conditions of the QIP including among other things, the date of opening and closing of the QIP, the class of investors to whom the Securities are to be issued, determination of the number of Securities, tranches, issue price, finalisation and approval of preliminary and final placement document(s), interest rate, listing, premium/discount, permitted under applicable law (now or hereafter), conversion of Securities, if any, redemption, allotment of Securities, listing of securities at Stock Exchange(s) and to sign and execute all deeds, documents, undertakings, agreements, papers, declarations and writings as may be required in this regard including without limitation, the private placement offer letter (along with the application form), information memorandum, disclosure documents, the preliminary placement document and the placement document, placement agreement, escrow agreement, monitoring agency agreement and any other documents as may be required, approve and finalise the bid cum application form and confirmation of allocation notes, seek any consents and approvals as may be required, provide such declarations, affidavits, certificates, consents and/or authorities as required from time to time, finalize utilisation of the proceeds of the QIP, give instructions or directions and/or settle all questions, difficulties or doubts that may arise at any stage from time to time, and give effect to such modifications, changes, variations, alterations, deletions, additions as regards the terms and conditions as may be required by the SEBI, the MCA, the Lead Manager(s), or other authorities or intermediaries involved in or concerned with the QIP and as the Board may in its absolute discretion deem fit and proper in the best interest of the Company without being required to seek any further consent or approval of the members or otherwise, and that all or any of the powers conferred on the Board pursuant to this resolution may be exercised by the Board to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution, and all actions taken by the Board or any committee constituted by the Board to exercise its powers, in connection with any matter(s) referred to or contemplated in any of the foregoing resolutions be and are hereby approved, ratified and confirmed in all respects.

RESOLVED FURTHER THAT the Board or duly constituted committee thereof, be and is hereby authorized by the members of the Company to approve, finalise, execute, ratify, and/or amend/modify agreements and documents, including any power of attorney, lock up letters, and agreements in connection with the appointment of any intermediaries and/ or advisors (including for marketing, listing, trading and appointment of Lead Manager(s)/ legal counsel/ bankers/ advisors/ registrars/ and other intermediaries as required) and to pay any fees, commission, costs, charges and other expenses in connection therewith.

RESOLVED FURTHER THAT the Board or duly constituted committee thereof is authorised by the members of the Company to seek the listing of Eligible Securities on any stock exchange(s) submitting the listing applications to such stock exchange(s) and taking all actions that maybe necessary in connection with obtaining such listing approvals (both in-principal and final listing and trading approvals), filing of requisite documents/making declarations with the MCA, RoC, RBI, SEBI and any other statutory/regulatory authority(ies), and any other deed(s), document(s), declaration(s) as may be required under the applicable laws as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT the Board or duly constituted committee, thereof is authorised by the members of the Company to open one or more bank accounts in the name of the Company, as may be required, subject to requisite approvals, if any, and to give such instructions including closure thereof as may be required and deemed appropriate by the Board.

RESOLVED FURTHER THAT subject to applicable law, the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any Director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things and also to execute such documents, writings etc., and to represent the Company before any governmental authorities, as may be necessary to give effect to this resolution.”

RESOLVED FURTHER THAT any Director or Company Secretary and Compliance Officer of the Company be and is hereby severally authorised to certify the true copy of this resolution and forward the same to any person or authority for their record and necessary action.”

4. TO APPOINT M/S V KUMAR & ASSOCIATES COMPANY SECRETARIES AS SECRETARIAL AUDITOR

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

“RESOLVED THAT pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013 (the “Act”) and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendment(s), statutory modification(s) or reenactment(s) thereof for the time being in force and pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates, be and are hereby appointed to conduct the Secretarial Audit of the Company, for a term of 5 (five) consecutive years commencing from AGM to be held in calendar year 2025 till the conclusion of AGM of the Company to be held in the calendar year 2030 at such remuneration as set out in the Statement annexed hereto.

FURTHER RESOLVED THAT the Board be and is hereby also authorized to do all such acts, deeds, matters and things as may be necessary, expedient or incidental for the purpose of giving effect to this Resolution and to settle any question or difficulty in connection herewith and incidental hereto.

5. APPOINTMENT OF MR. SHREY GUPTA (DIN-01731869) AS MANAGING DIRECTOR OF THE COMPANY

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

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (the “Act”), the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, consent of the Members be and is hereby accorded for the appointment of **Mr. Shrey Gupta (DIN: 01731869)**, who was appointed as an Additional Director of the Company under Section 161 of the Act **with effect from 03rd September, 2025**, as Managing Director of the Company, liable to retire by rotation, for a period of five (5) years commencing from **03rd September, 2025**, on such terms and conditions, including remuneration, as set out in the Explanatory Statement annexed hereto.”

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

6. REGULARIZATION OF ADDITIONAL DIRECTOR, MS. POOJA DAS (DIN- 11270626) BY APPOINTING HER AS A NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY.

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

“RESOLVED THAT pursuant to the provisions of Sections **149** and **152** read with Schedule IV and other applicable provisions of the Companies Act, 2013 (**“the Act”**) and the rules made thereunder, and Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**“Listing Regulations”**), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, the consent of the Members be and is hereby accorded for the appointment of **Ms. Pooja Das (DIN: 11270626)**, who was appointed as an Additional Director of the Company pursuant to Section 161 of the Act with effect from **03rd September, 2025**, as a **Non-Executive Independent Director** of the Company, to hold office for a term of **five (5) consecutive years** commencing from **03rd September, 2025.**”

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

For Rotographics (India) Limited

Sd/-

Divya

Compliance Officer and Company Secretary

M.No.: A56206

Place: New Delhi

Date: 03/09/2025

Notes:

1. In view of the massive outbreak of the COVID-19 pandemic, social distancing is a norm to be followed and pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and General Circular No. 09/2023 dated September 25, 2023 and circular No. 09/2024 dated September 19, 2024 and all other relevant circulars issued from time to time, physical attendance of the Members to the ~~EGM~~/AGM venue is not required and general meeting be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing ~~EGM~~/AGM through VC/OAVM.
1. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this ~~EGM~~/AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the ~~EGM~~/AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. The Members can join the ~~EGM~~/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the ~~EGM~~/AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the ~~EGM~~/AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a

member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at <http://rotoindia.co.in>. The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.

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

The remote e-voting period begins on 27th September 2025 at 9:00 A.M. and ends on 29th September 2025 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members/ Beneficial Owners as on the record date (cut-off date) i.e 23rd September 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 23rd September 2025.

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

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

Step 1: Access to NSDL e-Voting system

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

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “ Beneficial Owner ” icon under “ Login ” which is available under ‘ IDeAS ’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “ Access to e-Voting ” under e-Voting services and you will be able to see e-Voting page.

	<p>Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <ol style="list-style-type: none"> 2. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. <div data-bbox="780 1057 1316 1361" data-label="Image"> </div>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi

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

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

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

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

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

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

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

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

electronically.

4. Your User ID details are given below:

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

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

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
- a) Click on "[Forgot User Details/Password?](#)"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) [Physical User Reset Password?](#)" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

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

box.

8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

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

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

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

General Guidelines for shareholders

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

of www.evoting.nsdl.com or call on: 022 - 4886 7000 and 022 - 2499 7000 or send a request to Mr. Abhishek Mishra at evoting@nsdl.co.in.

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@rotoindia.co.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (info@rotoindia.co.in). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

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

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under "**Join meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in

Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (info@rotoindia.co.in). The same will be replied by the company suitably.

6. PROCEDURE FOR INSPECTION OF DOCUMENTS:

1. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM.
2. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to info@rotoindia.co.in.
3. Members seeking any information with regard to the accounts or any matter to be placed at the AGM are requested to write to the Company at least 7 working days through email on info@rotoindia.co.in. The same will be replied by the Company suitably.

7. OTHER INFORMATION:

- a) The Scrutinizer shall, immediately after the conclusion of voting at the AGM, count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least 2 (two) witnesses who are not in the employment of the Company and make, not later than 48 (Forty Eight) hours of conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairperson or to a person authorized by the Chairperson in writing who shall countersign the same.
- b) The Chairperson or the person authorized by her in writing shall forthwith on receipt of the consolidated Scrutinizer's Report, declare the Results of the voting. The Results declared, along with the Scrutinizer's Report, shall be placed on the Company's website and on the website of NSDL immediately after the results is declared and communicated to the Stock Exchanges where the equity shares of the Company are listed.

- c) Subject to the receipt of requisite number of votes, the Resolutions forming part of the Notice of Annual General Meeting shall be deemed to be passed on the date of the AGM i.e., September 30th, 2025.

ANNEXURE TO THE NOTICE
Explanatory Statement under Section 102(1) of the Companies Act, 2013

ITEM NO. 02: TO INCREASE THE AUTHORISED SHARE CAPITAL OF THE COMPANY AND CONSEQUENTIAL AMENDMENT TO THE CAPITAL CLAUSE IN THE MEMORANDUM OF ASSOCIATION

To meet the requirements of growing business, the Company has come up with a Preferential Offer, which necessitates increasing the authorised share capital of the Company by infusion of more Capital into the Company. The present Authorized Share Capital stands at ₹17,00,00,000/- (Rupees Seventeen Crore Only) and it is proposed to increase the same by ₹8,00,00,000 /- (Rupees Eight Crore Only) to make it ₹25,00,00,000/- (Rupees Twenty Five Crore Only).

Increase in the Authorised Capital of the Company will also require consequential amendment in Clause V of the Memorandum of Association (MOA) of the Company. A copy of the Memorandum of Association of the Company duly amended will be available for inspection in the manner provided in this Notice.

Pursuant to Section 13 and 61 of the Companies Act, 2013, alteration of the Capital Clause requires approval of the members of the Company by way of passing of ordinary resolution to that effect.

None of the Directors of the Company or Key Managerial Personnel or their respective relatives except to the extent of their shareholding in the Company, if any, are in any way, concerned or interested financially or otherwise in the resolution set out under Item No. 2 of the Notice.

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

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

ITEM NO. 3: TO APPROVE RAISING OF FUNDS IN ONE OR MORE TRANCHES, BY ISSUANCE OF EQUITY SHARES AND/OR OTHER ELIGIBLE SECURITIES, THROUGH QUALIFIED INSTITUTIONS PLACEMENT (QIP)

The Board of directors at its meeting held on September 03, 2025 considered a fund raising proposal for the Company to meet the projected business growth, to augment the long-term resources of the Company for meeting funding requirements of its business activities as internal resources are not

adequate to meet all the requirements of the Company's growth plans, for other general corporate purposes. This would help the Company to take quick and effective action to capitalize on the opportunities, as and when available.

In line with the above, the Company proposes to raise funds aggregating to ₹100 crores, through the issuance of securities, including equity shares or any other equity based instruments (all of which are hereinafter referred to as "**Securities**"), in one or more tranches and/or one or more issuances simultaneously or otherwise, by way of qualified institutions placement(s) or any other method as may be permitted under applicable laws to the eligible investors through issue of placement document and/or other permissible/ requisite offer documents or other permissible/requisite documents/writings/circulars/memoranda to the eligible person(s), including qualified institutional buyers (as defined in Regulation (1) (ss) of the SEBI ICDR Regulations) in such a manner as prescribed under the applicable regulations. The proposed special resolution seeks the enabling authorisation of the members of the Company to the Board, without the need of any further approval from the members, to issue and allot Securities in accordance with applicable laws.

Accordingly, the Board, at its meeting held on September 03, 2025, subject to the approval of the members of the Company, approved the issuance of Securities at such price and on such terms and conditions as may be deemed appropriate by the Board/its duly constituted committee at its sole and absolute discretion, taking into consideration market conditions and other relevant factors and wherever necessary, in consultation with the Lead Manager(s) and/or other advisor(s) appointed in accordance with applicable laws, and subject to regulatory approvals (as necessary). The Board (including any duly authorized committee thereof) may in their discretion adopt any one or more of the mechanisms prescribed above to meet its objectives as stated in the aforesaid paragraphs without the need for fresh approval from the shareholders of the Company.

The proceeds of the proposed Issue shall be utilized for any of the aforesaid purposes to the extent permitted by law. The Securities allotted would be listed on the BSE Limited (hereinafter referred as the "**Stock Exchange**") where the Equity Shares of the Company are listed. The issue and allotment would be subject to the availability of regulatory approvals, if any.

In case the Issue is made through a qualified institutions placement: (a) the allotment of the Securities shall be completed within a period of 365 days from passing this resolution or such other time as may be allowed under the SEBI ICDR Regulations from time to time; and (b) the pricing of the Securities that may be issued to qualified institutional buyers pursuant to a qualified institutions placement, shall be determined by the Board, in accordance with applicable laws, which shall be subject to appropriate adjustments as per the provisions of the applicable laws, including SEBI ICDR Regulations. The aforesaid issue of Securities will be subject to receipt of requisite approvals from appropriate authorities, as may be applicable. Further, no allotment shall be made, either directly or indirectly to any QIB who is a promoter, or any person related to promoters in terms of the SEBI ICDR Regulations. The resolution enables the Board to offer such discount as permitted under applicable law, on the price determined pursuant to the SEBI ICDR Regulations. The Company may, in accordance with applicable law, and in consultation with the Lead Manager(s) offer a discount, of not more than 5% or such percentage as permitted under applicable law, on the floor price determined pursuant to the SEBI ICDR Regulations. The 'Relevant Date' for this purpose would be the date when the Board or a duly authorized committee of the Board decides to open the qualified institutions placement for subscription.

The special resolution also seeks to give the Board powers to issue Securities in one or more tranche or tranches, at such time or times, at such price or prices and to such person(s) including institutions, incorporated bodies, qualified institutions buyers and/or individuals or otherwise as the Board in its

absolute discretion deem fit. The resolution proposed is an enabling resolution and the exact price, proportion and timing of the issue of the Securities in one or more tranches and the remaining detailed terms and conditions for the Issue will be decided by the Board/ its duly constituted committee, in accordance with the SEBI ICDR Regulations and such other applicable laws, in consultation with Lead Manager(s) and/or other advisor(s) appointed in relation to the Issue and such other authorities and agencies as may be required to be consulted by the Company, considering the prevailing market conditions and in accordance with the applicable provisions of law and other relevant factors.

Further, the Company is yet to identify the investor(s), decide the quantum of Securities to be issued to them, and proposed timeline within which the allotment will be completed. Hence, the details of the proposed allottees, percentage of their post Issue shareholding and the shareholding pattern of the Company, timeline of the completion of allotment are not provided. The proposal, therefore, seeks to confer upon the Board/ its duly constituted committee, the absolute discretion and adequate flexibility to determine the terms of the Issue, including but not limited to the identification of the proposed investors in the Issue and quantum of Securities to be issued and allotted to each such investor, in accordance with the provisions of the SEBI ICDR Regulations, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; the Act; the Foreign Exchange Management Act, 1999 and the regulations made thereunder, including the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, the Consolidated FDI Policy issued by the Department for Promotion of Industry & Internal Trade, Ministry of Commerce and Industry, Government of India from time to time, each as amended; and other applicable law.

Further, Section 62(1)(c) of the Act provides that, inter-alia, such further Equity Shares may be offered to any persons, whether or not such persons are existing holders of equity shares of the company as on the date of offer, by way of a Special Resolution passed to that effect by the members of the Company. Accordingly, consent of the members is being sought, pursuant to the provisions of Section 62(1)(c) and other applicable provisions of the Act and in terms of the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 to issue and allot Securities as stated in the Special Resolution.

The Securities offered, issued, and allotted by the Company pursuant to the Issue in terms of the resolution would be subject to the provisions of the memorandum of association and articles of association of the Company and any Equity Shares that may be created, offered, issued and allotted by the Company pursuant to QIP, shall rank, in all respects, *pari-passu* with the existing Equity Shares of the Company.

Change in Control: There would be no change in control pursuant to the said issue of Securities. The Securities will be offered and issued to such Investors including QIBs who are eligible to acquire such Securities in accordance with the applicable laws, rules regulations and guidelines.

The Securities shall not be eligible to be sold for a period of one year from the date of allotment, except on the recognized Stock Exchanges, or except as may be permitted under the SEBI ICDR Regulations from time to time.

The Securities allotted as above would be listed on the Stock Exchanges. As and when the Board takes a decision on matters on which it has the discretion, necessary disclosures will be made to the Stock Exchanges as may be required under the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The approval of the members is being sought to enable the Board to decide on the issuance of Securities, to the extent and in the manner stated in the special resolution, without the need for any fresh approval from the members of the Company in this regard.

If the Issue is made through a QIP, the Promoters will not participate in the Issue. Further, none of the directors or key managerial personnel or promoters intend to participate or subscribe to Securities in the Issue.

None of the directors or key managerial personnel of the Company, or their respective relatives, is concerned or interested, financially or otherwise, except their shareholding, if any, in the Company, in the resolution of this Notice.

This Notice does not constitute an offer or invitation or solicitation of an offer of securities to the public within or outside India. Nothing in this notice constitutes an offer of securities for sale or solicitation in any jurisdiction in which such offer or solicitation is not authorized or where it is unlawful to do so.

The proposed Issue is in the interest of the Company and the Board recommends the resolution set out in this Notice for the approval of the members as a **special resolution**.

ITEM NO. 4: TO APPOINT OF M/S V KUMAR & ASSOCIATES COMPANY SECRETARIES, AS SECRETARIAL AUDITOR

In terms of Section 204 of the Companies Act, 2013 (as amended) (the “Act”), read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (as amended), every listed company is required to annex with its Board’s Report, a secretarial audit report, issued by a company secretary in practice. Pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, **Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates**, for the financial year ended March 31, 2025 and they have submitted their report which is annexed to the Board’s Report which is forming part of this Annual Report.

The amendments introduced by the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, notified on December 12, 2024, now require every listed company to appoint or re-appoint secretarial auditor, with the approval of its shareholders in its annual general meeting.

The Board, based on the recommendations of the Audit Committee, have recommended the appointment of **Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates**, in terms of Section 204 of the Act and the rules made thereunder and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to conduct the Secretarial Audit of the Company, for a term of 5 (five) consecutive years commencing from April 1, 2025 and submit their reports after the end of each financial year.

Mr. Vivek Kumar, Practicing Company Secretary, proprietor of M/s V Kumar & Associates have consented to the proposed appointment and have confirmed their eligibility and independence for the same. They have further confirmed that their appointment, if made, would be within the limits laid down by or under the authority of the Act. They have also confirmed that they are not disqualified for the proposed appointment under the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company Secretaries Act, 1980 (as amended) and the rules and regulations made thereunder.

The details required to be disclosed under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) are as under:

A. Proposed fees payable to the Secretarial Auditor(s):

For each of the financial years, Rs. 50,000 plus applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the Secretarial Audit. The fees for services in the nature of certifications and other professional work will be in addition to the Secretarial Audit fee as above. **Mr. Vivek Kumar, Practicing Company Secretary** shall not render any services that are prohibited under the applicable law or as prescribed by ICSI from time to time.

The proposed remuneration is commensurable with the size of the Company and nature of its business. The proposed remuneration is determined based on the recommendations of the Audit Committee which peruses the industry benchmarks in general, profile of the firm, scope of audit and other relevant factors. The remuneration payable to **Mr. Vivek Kumar, Practicing Company Secretary**, may be enhanced by the Board, based on the recommendations of the Audit Committee, payable for the financial year commencing on or after April 1, 2027 as may be mutually agreed with **Mr. Vivek Kumar, Practicing Company Secretary**, after considering the above factors and change in scope of audit on account of applicable law.

B. Terms of appointment: For a term of 5 (five) consecutive years, to carry out Secretarial Audit of the Company for the financial years 2025-26 to 2029-30.

C. In case of a new auditor, any material changes in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change: Not Applicable.

D. Basis of recommendation for appointment: The Board and the Audit Committee, at their respective meetings held on September 03, 2025, have considered various parameters like audit experience in listed companies, market standing of the firm, clientele served, competence of the audit team, independence, technical knowledge, etc., and found **Mr. Vivek Kumar, Practicing Company Secretary** suitable for this appointment and accordingly, recommend the same.

E. Credentials of the Secretarial Auditor(s) proposed to be appointed: Mr. Vivek Kumar is a Fellow Member of the Institute of Company Secretaries of India (ICSI) and has over 13 years of extensive experience in the field of corporate compliance, including SEBI regulations, Registrar of Companies (RoC) matters, Reserve Bank of India (RBI) compliance, and other statutory and regulatory requirements. He is the Proprietor of M/s. V Kumar & Associates, a reputed firm of Practicing Company Secretaries. Mr. Vivek Kumar holds a valid certificate issued by the Peer Review Board of ICSI. No Director or Key Managerial Personnel of the Company, or their relatives, is concerned or interested, financially or otherwise, in the Resolution No. 4 as contained in the Notice. Keeping in view the experience, expertise and knowledge, the Board considers that their appointment to conduct Secretarial Audit, would be rationale and of immense benefit to the Company.

Accordingly, the Board recommends the Resolution No. 4 as an **Ordinary Resolution**, in relation to Secretarial Audit, for the approval of the Members of the Company

ITEM NO. 5: APPOINTMENT OF MR. SHREY GUPTA (DIN-01731869) AS MANAGING DIRECTOR OF THE COMPANY

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

The Board at its meeting held on 03 September, 2025 appointed **Mr. Shrey Gupta (DIN: 01731869)** as Additional Director with effect from such Board meeting date. Further, the Board approved the change in designation of **Mr. Shrey Gupta** from Additional Director to Managing Director of the Company. Further, the Company has received consent in writing to act as director and intimation in Form DIR 8 pursuant to Rule 8 of the Companies (Appointment and Qualifications of Directors) Rules, 2014, to the effect that he is not disqualified under sub- section (2) of section 164 of the Companies Act, 2013.

The Board considers that his association would be of immense benefit to the Company and it is desirable to avail his services as Director. Accordingly, in terms of the requirements of the provisions of Companies Act, 2013 approval of the members of the Company is required for appointment of **Mr. Shrey Gupta** as Managing Director of the Company.

A brief profile of **Mr. Shrey Gupta**, including nature of his expertise, is provided as **Annexure-I** of this Notice. In addition to the above, the Board is of the view that the appointment of **Mr. Shrey Gupta (DIN: 01731869)**, on the Company's Board as Managing Director is desirable and would be beneficial to the Company and hence it recommends to the shareholders to approve the changer his designation from Director to Managing Director of the Company for a period of 5 years with effect from 03 September, 2025, on the terms and conditions of appointment and remuneration as approved by the Board of Directors through the said Resolution No. 05 for approval by the members of the Company.

None of the Directors, Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise, in the aforesaid Ordinary Resolution.

The Board accordingly recommends the **Ordinary Resolution** set out at Item No. 5 of the accompanying Notice for approval of the Members.

ITEM NO. 6: REGULARIZATION OF ADDITIONAL DIRECTOR, MS. POOJA DAS (DIN- 11270626) BY APPOINTING HER AS A NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY.

Ms. Pooja Das (DIN: 11270626), was appointed as an Additional – Independent Director of the Company on the board of the Company by the directors in their Board Meeting held on 03 September, 2025, with effect from such Board meeting. Based on the recommendation of the Nomination & Remuneration Committee the Resolution passed on 03 September, 2025, proposed the appointment of Ms. Pooja Das, as an Independent Director of the Company for a second term of 5 (five) consecutive years commencing from 03 September, 2025 up to 02 September, 2030 (both days inclusive), for the approval of the Members by way of an Ordinary Resolution. In accordance with provisions of the Companies Act, 2013, In accordance with the provisions of Section 161 of Companies Act, 2013, Ms. Pooja Das, shall hold office up to the date of the forthcoming General Meeting and is eligible to be regularized as an Independent Director for a term up to five years.

A brief profile of Ms. Pooja Das (DIN: 11270626), including nature of her expertise, is provided as **Annexure-II** of this Notice. Accordingly, in terms of the requirements of the

provisions of Companies Act, 2013, approval of the members of the Company is required for regularization of Ms. Pooja Das (DIN: 11270626), from Additional Independent Director to Independent Director of the Company for a term up to 5 years with effect from conclusion of this AGM. The Company has also received a declaration from Ms. Pooja Das, declaring that she meets the criteria of independence as provided under Section 146(9) of the Companies Act, 2013.

None of the Directors / Key Managerial Personnel of the Company other than Ms. Pooja Das, are concerned or interested, financially or otherwise, in the resolution.

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

DETAILS OF DIRECTORS SEEKING APPOINTMENT

*[Pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard–2
on General Meetings]*

Annexure-I

Item No.	5
Name of Director	Mr. Shrey Gupta
DIN	01731869
Date of Birth	30/04/1989
Terms and Conditions of appointment	Mr. Shrey Gupta (DIN: 01731869) has been appointed as Managing Director of the company w.e.f., 03rd September, 2025
Qualifications	Graduate degree and an MBA
Experience in specific functional areas	15 years of experience in Finance and Marketing
Directorship held in Other listed entities	0
Membership/ Chairmanship of Committees of listed entities (includes only Audit Committee and Stakeholders' Relationship Committee)	N.A.
Remuneration last drawn	NIL
Number of shares held in the Company	0

DETAILS OF DIRECTORS SEEKING APPOINTMENT

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

Annexure-II

Item No.	6
Name of Director	Ms. Pooja Das
DIN	11270626
Date of Birth	15/05/1995
Terms and Conditions of appointment	Ms. Pooja Das (DIN: 11270626) as Independent Director) w.e.f., 03 rd September, 2025.
Qualifications	B.A. LLB
Experience in specific functional areas	05 years of experience in Legal
Directorship held in Other listed entities	0
Membership/ Chairmanship of Committees of listed entities (includes only Audit Committee and Stakeholders' Relationship Committee)	N.A.
Remuneration last drawn	NIL
Number of shares held in the Company	0

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

**Sd/-
Divya
Compliance Officer and Company Secretary
M. No. A56206**

**Place: New Delhi
Date: 03/09/2025**

DIRECTORS' REPORT

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

Your Directors have pleasure in presenting the 50th Annual Report, together with the Audited Financial Statements of the Company for the financial year ended on 31st March, 2025 in terms of the Companies Act, 2013 and the rules & regulations made there under along with Regulation 33 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

1. SUMMARISED FINANCIAL HIGHLIGHTS

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

FINANCIAL RESULTS

(Rupees in Lakhs)		
Particulars	Financial Year ended March 31, 2025	Financial Year ended March 31, 2024
Total Revenue	90.99	43.30
Total Expenses	67.41	50.13
Profit / (Loss) Before Taxation and Exceptional item	23.58	-6.83
Exceptional item	-6.80	-
Profit before Taxation	16.78	-6.83
Provision for Income Tax	-5.37	-
Provision for Deferred Tax	-0.04	-0.75
Profit after Taxation	11.37	-6.07
Earnings per share (in Rs.)(of Re. 10/- each)		
a) Basic (in Rs.)	0.32	-0.17
b) Diluted (in Rs.)	0.32	-0.17

2. COMPANY'S PERFORMANCE REVIEW

For the year ended 31st March, 2025, your Company has reported total revenue and net profit after taxation of Rs.90.99 (in Lakhs) and Rs.11.37 (in Lakhs) respectively. Last year total revenue was Rs.43.30/- (in Lakhs) and incurred loss of Rs.-6.07/- (in Lakhs).

3. DIVIDEND

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

4. TRANSFER TO GENERAL RESERVES

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

5. CHANGE IN NATURE OF BUSINESS, IF ANY

During Financial Year 2024-25, there was no change in the nature of business.

6. SHARE CAPITAL

As on 31st March, 2025, the Share Capital structure of the Company stands as under:

Particulars	No. of Shares	Amount (in Rs.)
Authorized Share Capital		
Equity Shares of Rs. 10/- each	1,70,00,000	17,00,00,000
Total	1,70,00,000	17,00,00,000
Issued Share Capital		
Equity Shares of Rs. 10/- each	38,93,300	3,89,33,000
Total	38,93,300	3,89,33,000
Subscribed Share Capital		
Equity Shares of Rs. 10/- each	36,01,300	3,60,13,000
Total	36,01,300	3,60,13,000
Paid up Share Capital		
Equity Shares of Rs. 10/- each	36,01,300	3,60,13,000
Total	36,01,300	3,60,13,000

Note: Company has forfeited and cancelled 2,92,000 shares amounting to Rs.14,60,000/- (2,92,000 shares @Rs. 5/- each forfeited w.e.f 04.03.2016) and reduced the number of shares from 38,93,300 to 36,01,300.

Authorized share capital of the company has been increased from Rs. 5,000,000 (Rupees Five Crore) to Rs. 17,00,00,000 (Rupees Seventeen Crore) in the EGM held on 08-02-2025.

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

7. ANNUAL RETURN

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

8. BOARD MEETINGS HELD DURING THE YEAR

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

9. STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTOR

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

Board, Independent Directors fulfill the conditions specified in the Act, Rules made there under and Listing Regulations.

10. NOMINATION AND REMUNERATION POLICY

OBJECTIVES OF THE POLICY:

- a) To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non-Executive) and persons who may be appointed in Senior Management and Key Managerial positions and to determine their remuneration.
- b) To determine remuneration based on the Company's size and financial position and trends and practices on remuneration prevailing in peer Companies.
- c) To carry out evaluation of the performance of Directors.
- d) To provide them reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- e) To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.

11. BOARD'S COMMITTEES

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

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

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

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

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

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

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

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

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

(A) CONSERVATION OF ENERGY:

- (i) The steps taken or impact on conservation of energy: Nil
- (ii) The steps taken by the company for utilizing alternate sources of energy: Nil
- (iii) The capital investment on energy conservation equipment: Nil

(B) TECHNOLOGY ABSORPTION:

- (i) The efforts made towards technology absorption: Nil
- (ii) The benefit derived like product improvement, cost reduction, product development or import substitution: Nil
- (iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Nil
 - a) The details of technology imported;
 - b) The year of import;
 - c) Whether the technology been fully absorbed;
 - d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof;
 - e) The expenditure incurred on Research and Development: Nil

EXPENDITURE ON R& D:

S. No.	Particulars	2024-25	2023-24
A	Capital	Nil	Nil
B	Recurring	Nil	Nil
C	Total	Nil	Nil
D	Total R&D expenditure as a percentage of total turnover	Nil	Nil

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

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

15. CORPORATE SOCIAL RESPONSIBILITY

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

16. SECRETARIAL STANDARDS

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

17. AUDIT COMMITTEE

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

18. RELATED PARTY TRANSACTION

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

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

19. REPORTING OF FRAUDS

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

20. PARTICULARS OF EMPLOYEES

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

21. CHARGES

The information required in reference to Section 82 of the Companies Act, 2013 read with Rule 8 of the Companies (Registration of Charges) Rules, 2014, it is hereby stated that the Company has satisfied the charge amounting to ₹36,68,000/- (Rupees Thirty-Six Lakh Sixty-Eight Thousand only). There is no demand from the concerned vendor in this regard.

22. DIRECTORS' RESPONSIBILITY STATEMENT

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory, and secretarial auditors including audit of internal financial controls over financial reporting by the Statutory Auditors and the reviews performed by Management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2024-25.

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

1. in the preparation of the annual financial statements for the year ended March 31, 2025, the applicable Accounting Standards have been followed along with proper explanation relating to material departures if applicable;
2. for the financial year ended March 31, 2025, such accounting policies as mentioned in the Notes to the financial statements have been applied consistently and judgments and estimates

that are reasonable and prudent have been made so as to give a true and fair view of the state of affairs of the Company and of the Profit and Loss of the Company for the year ended March 31, 2025;

3. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
4. the annual financial statements have been prepared on a going concern basis;
5. proper internal financial controls are in place and such internal financial controls are adequate and were operating effectively; and
6. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and are adequate and operating effectively.

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

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

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

24. SECRETARIAL AUDIT

Pursuant to provisions of Section 204 of the Act read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and amendments thereto, your Company engaged the services of **M/s V Kumar & Associates, Company Secretaries, New Delhi** to conduct the Secretarial Audit of the Company for the financial year ended March 31, 2025. The Secretarial Audit Report in **Form MR-3** is annexed in **Annexure – D**, forming part of this report.

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

25. WHISTLE BLOWER POLICY/ VIGIL MECHANISM

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

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

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

I. APPOINTMENTS/RE-APPOINTMENTS & RESIGNATION

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

During this Financial Year, the Board appointed Mr. Sourav Kumar Jha as Chief Financial Officer and Key managerial Personnel of the Company office with effect from 28th May, 2024 and he resigned from the post on 07th January, 2025.

During the Financial Year, the Board appointed Ms. Sandhya Kohli as Independent Additional Directors and Mr. Gaurav Kumar as Whole- Time Director (Executive Director) w.e.f. 16th December, 2024.

During this Financial Year, Mr. Manish Kumar Kori (DIN: 10426839) Executive And Whole Time Director Cum CEO and Mr. Prem Nath (Non-Executive & Non Independent Director) of the Company resigned from their office with effect from 31st December, 2024.

During this Financial Year, Mr. Pramod Kumar (DIN: 08584716) has resigned from the post of Director on 16th July, 2024, Mr. Naresh Kansal (DIN: 08143910) (Non-Executive & Cum Independent Director) of the Company has been appointed on 16th July, 2024 and resigned from their office with effect from 07th January, 2025.

Mr. Ajay Bhadri has been appointed as Chief Financial Officer w.e.f. 08th January, 2025.

During the year Ms. Shristy Bansal has resigned from the post of Compliance Officer cum Company Secretary dated 04th June, 2024 and Ms. Divya was subsequently appointed as the Compliance Officer cum Company Secretary from 04th June, 2024.

II. RETIRE BY ROTATION

In Accordance with the provision of section 152(6) of Companies Act, 2013, Mr. Gaurav Kumar (DIN: 01159468), will retire by rotation at the ensuing Annual General Meeting of the Company and being eligible, offer himself for re-appointment as Director. The board recommended his re-appointment.

III. KEY MANAGERIAL PERSONNEL

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

- a) Mr. Gaurav Kumar, Whole-Time Director (DIN: 01159468), w.e.f 16/12/2024
- b) Mr. Ajay Bhadri, Chief Financial Officer w.e.f 08/01/2025
- c) Ms. Divya, Company Secretary (A-67325) w.e.f 04.06.2024

The remuneration and other details of the KMP'S for the year ended 31st March, 2025 are mentioned in the Extracts of the Annual Return is available on the Company's website and can be accessed at www.rotointdia.co.in.

27. CORPORATE GOVERNANCE

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

28. MANAGEMENT DISCUSSION & ANALYSIS REPORT

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

29. DEPOSITS

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

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

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

31. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

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

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

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

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

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

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

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

33. DETAILS OF MATERNITY BENEFIT TO BE PROVIDED BY THE COMPANY IN THE DIRECTORS' REPORT FOR THE YEAR 2024-2025 UNDER THE MATERNITY BENEFIT ACT, 1961

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

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

34. PREVENTION OF INSIDER TRADING

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

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

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

36. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

37. AUDITORS

(I) STATUTORY AUDITOR AND AUDITOR'S REPORT-

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

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

(II) INTERNAL AUDITOR-

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

38. LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS

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

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

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

40. GENERAL

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

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

41. GREEN INITIATIVES

In commitment to keep in line with the Green Initiatives and going beyond it, electronic copy of the Notice of 50th Annual General Meeting of the Company including the Annual Report for FY 2024-25 are being sent to all Members whose e-mail addresses are registered with the Company /Depository Participant(s).

42. EVENT OCCURRED AFTER BALANCE SHEET DATE

No major events have occurred after the date of balance sheet of the Company for the year ended on March 31, 2025.

43. ACKNOWLEDGEMENTS

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

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

sd/-

GAURAV KUMAR
Whole Time Director
DIN: 01159468

Sd/-

EKTA GARG
Director
DIN: 10442326

Place: New Delhi

Date: August 01, 2025

ANNEXURE - A TO DIRECTORS' REPORT

Corporate Governance

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

Company's Philosophy on Corporate Governance

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

Board of Directors:

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

Composition of Board

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

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

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

Name of Director	Category	Attendance particulars		No of Directorship and other committee membership/chairmanship			Relation ship with other director	No. of shares held by Non-Executive Director
		Board Meeting	Last AGM	Directors hip*	Commit tee Membe rship**	Chairm an Ship**		

Manish Kumar Kori	Whole Time Director & Chief Executive Officer	8	Yes	1	0	0	N.A	Nil
Prem Nath	Director (Non-Executive and Non-Independent)	8	Yes	1	3	0	N.A	Nil
Ekta Garg	Director (Non-Executive and Independent Women Director)	11	Yes	1	3	0	N.A	Nil
Sandhya Kohli	Non-Executive & Independent Director	5	No	1	3	3	N. A.	Nil
Naresh Kansal	Non-Executive & Independent Director	6	Yes	1	3	3	N. A.	Nil
Monu	Non-Executive & Independent Director	11	Yes	1	3	0	N.A.	Nil
Gaurav Kumar	Whole Time Director	5	No	1	0	0	N.A.	Nil
Pramod Kumar	Non-Executive & Independent Director	3	No	1	3	0	N.A.	Nil

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

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

**** The number of shares held by Directors are as on 31.03.2023.***

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

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

Regulations, 2015 has been placed before the Board for its consideration. The Board periodically reviews compliance of all laws applicable to the Company.

13 (Thirteen) Board Meetings were held during the year and the gap between two meetings did not exceed 120 days. The dates on which the Board Meetings were held are **28th May, 2024, 04th June, 2024, 16th July 2024, 14th August, 2024 02nd September, 2024, 11th November, 2024, 16th December, 2024, 31st December, 2024, 07th January, 2025, 08th January, 2025, 10th January, 2025, 13th February 2025, 21st February, 2025.**

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

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

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

Scheduling and Selection of Agenda items for Board Meetings

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

Post meeting follow-up mechanism

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

Separate Meeting of Independent Directors

As stipulated by the Code of Independent Directors under the Companies Act, 2013 and the Listing (Obligation and Disclosure Requirements) Regulation, 2015, a separate meeting of the Independent Directors of the Company was held on **January 22nd 2025** to review the performance of Non-independent Directors (including the Chairman) and the Board as whole. The Independent Directors also reviewed the quality, content and timeliness of the flow of information between the Management and the Board and it's Committees which is necessary to effectively and reasonably perform and discharge their duties. The Independent Directors found the performance of Non-Independent Directors (including Chairman) and the Board as well as flow of information between the Management and the Board to be satisfactory. All independent directors were present in the meeting. Induction & Training of Board Members (Familiarization programme for Independent Directors) Letter of Appointment(s) are issued to Independent Directors setting out in detail, the terms of appointment, duties, responsibilities and expected time commitments. Each newly appointed Director is taken through a formal induction program including the presentation from the Chairman and CEO on the Company's important aspects.

Evaluation of the Board's Performance

The Board has a formal mechanism for evaluating its performance and as well as that of its Committees and individual Directors, including the Chairman of the Board based on the criteria laid down by Nomination and Remuneration Committee which included attendance, contribution at the meetings and otherwise, independent judgment, safeguarding of minority shareholders interest,

adherence to code of conduct and business ethics, monitoring of regulatory compliance, risk assessment and review of internal control systems etc.

Code of Conduct for Board Members and Senior Management

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

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

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

Board Committees

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

Audit Committee

The Audit Committee comprises of three Non-Executive (Independent) Directors having financial management expertise. During the year, the Chairman of the Committee was Independent Director, elected by the Members of the Committee. Mr. Naresh Kansal, the Chairman of the Audit Committee was present at the last Annual General Meeting.

4(Four) meetings of the Audit Committee were held during year viz. 28th May, 2024, 14th August, 2024, 11th November, 2024 and 13th February, 2025. The composition of the Audit Committee and details of their attendance at the meetings are as follows:

Name	Status	Category	No. of Meetings Attended during the year 2024-25
Ms. Ekta Garg	Member	Non- Executive-Independent Director	4
Mr. Monu	Member	Non- Executive-Independent Director	4
Ms. Sandhya Kohli*	Chairman	Non- Executive-Independent Director	1

However, the following changes occurred:

- ❖ Mr. Promod Kumar (Non-Executive-Independent Director) resigned from the office w.e.f. 16th July, 2024 consequently Mr. Naresh Kansal (Non-Executive-Independent Director) has been appointed on 16th July and became chairman of the committee.

- ❖ Mr. Naresh Kansal (Non-Executive-Independent Director) has resigned from the post of director on 7th January, 2025, and consequently Mr. Sandhya Kohli has been appointed as member of the committee and Ms. Ekta Garg (Non-Executive-Independent Director) became chairperson of the committee.

The Company Secretary acts as a Secretary of the Committee.

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

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

Nomination and Remuneration Committee

The Audit Committee comprises of three Non-Executive (Independent) Directors having financial management expertise. During the year, the Chairman of the Committee was Independent Director, elected by the Members of the Committee. Mr. Naresh Kansal, the Chairman of the Audit Committee was present at the last Annual General Meeting.

Six (6) meeting of the Nomination and Remuneration Committee was held during the year viz. 28th May, 2024, 04th June, 2024, 16th July, 2024, 16th December 2024, 07th January, 2025 and 08th January, 2025. The Composition of the Nomination and Remuneration Committee and details of their attendance at the meetings are as follows:

Name	Position	Category	No of Meetings Attended during the year 2024-25.
Ms. Ekta Garg	Chairperson	Non-Executive Independent Director	6
Mr. Monu	Member	Non-Executive Independent Director	6
Mr. Sandhya Kohli*	Chairperson	Non-Executive Independent Director	1

However, the following changes occurred:

- ❖ Mr. Promod Kumar (Non-Executive-Independent Director) resigned from the office w.e.f. 16th July, 2024 consequently Mr. Naresh Kansal (Non-Executive-Independent Director) has been appointed on 16th July and became chairman of the committee.
- ❖ Mr. Naresh Kansal (Non-Executive-Independent Director) has resigned from the post of director on 7th January, 2025, and consequently Mr. Sandhya Kohli has been appointed as member of the committee and Ms. Ekta Garg (Non-Executive-Independent Director) became chairperson of the committee.

The Company Secretary acts as a Secretary of the Committee.

During the year, the Chairman of the Committee was Independent Director, elected by the Members of the Committee. Mr. Pramod Kumar, the Chairman of the Nomination and Remuneration Committee was present at the last Annual General Meeting.

Terms of reference: The Nomination and Remuneration Committee assist the Board in overseeing the method, criteria and quantum of compensation for directors and senior management based on their performance and defined assessment criteria. The Committee formulates the criteria for evaluation of the performance of Independent Directors & the Board of Directors, identifying the persons who are qualified to become directors, and who may be appointed in senior management and recommend to the Board their appointment and removal. The terms of the reference of Nomination and Remuneration Committee covers the areas mentioned under Part D of Schedule II of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as well as section 178 of the Companies Act, 2013.

Stakeholders Relationship Committee

One meetings of Stakeholders Relationship Committee were held during the year viz. on **02nd September, 2024**. The Committee continues to perform its tasks under the Companies Act, 2013 as well as SEBI (Listing Obligations and Disclosures) Regulations, 2015. The major tasks performed by the Stakeholders Relationship Committee may be grouped under the following heads:

The Committee performs the following functions:

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

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

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

Name	Position	Category	No. of Meetings Attended during the year 2024-25
Ms. Ekta Garg	Chairman	Non-Executive-Independent Director	1
Mr. Monu	Member	Non-Executive-Independent Director	1
Mr. Sandhya Kohli*	Member	Non-Executive Independent Director	1

However, the following changes occurred:

- ❖ Mr. Promod Kumar (Non-Executive-Independent Director) resigned from the office w.e.f. 16th July, 2024 consequently Mr. Naresh Kansal (Non-Executive-Independent Director) has been appointed on 16th July and became chairman of the committee.

- ❖ Mr. Naresh Kansal (Non-Executive-Independent Director) has resigned from the post of director on 7th January, 2025, and consequently Mr. Sandhya Kohli has been appointed as member of the committee and Ms. Ekta Garg (Non-Executive-Independent Director) became chairperson of the committee.

The Company Secretary acts as a Secretary of the Committee.

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

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

No. of complaints pending as at 31st March, 2025: NIL

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

Warning against Insider Trading

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

Performance evaluation criteria for Independent Directors

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

Areas of Evaluation

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

Remuneration of Directors

- a) **There was no pecuniary relationship or transaction between the Non-Executive Directors and the company during the financial year 2024-25.**
- b) **Criteria of making payments to Non-Executive Directors:**

- a. The Non-Executive Directors shall be entitled to receive remuneration by way of sitting fees for participation in the Board / Committee meetings and commission as detailed hereunder.
- b. A Non-Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee meeting attended by him/her at his/her discretion of such sum as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
- c. The Committee may recommend to the Board, the payment of commission on uniform basis, to reinforce the principles of collective responsibility of the Board.
- d. The payment of such commission would be at the discretion of board only and shall not exceed 1% of the net profit of the Company.
- e. The Independent Directors of the Company shall not be entitled to participate in the Stock Option Scheme of the Company, if any, introduced by the Company.

c) Details of Remuneration to Directors

During the financial year 2024-25, Company did not pay any remuneration to its directors due to inadequacy of profit. As per management report, your Company is trying to make its business profitable and working hard to find new opportunities of revenue for the company.

Related Party Transactions

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

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

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

Disclosures

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

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

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

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

General Body Meeting

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

AGM	Date	Location of the Meeting	Whether Special Resolution Passed
49th	30 th September, 2024	via Video Conferencing /Other Audio Visual Mode	No
48th	29 th September, 2023	via Video Conferencing /Other Audio Visual Mode	No
47th	29 th September, 2022	via Video Conferencing /Other Audio Visual Mode	No

Means of Communication

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

SEBI Complaints Redressal System (SCORES)

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

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

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

General Shareholders' Information

A. Annual General Meeting:

Day: Tuesday

Date: 02nd Day of September, 2025 (via VC/OAVM)

Time: 01:00 P.M

Venue: via Video Conferencing /Other Audio-Visual Mode

Distribution of 3601300 Equity Share Capital as on: 31/03/2025

S No.	Shareholders	No. of Shares	% of total no of Share
1	Indian Promoters	18,40,300*	51.10
2	Foreign Promoters	0	0
3	UTI/Financial Institutions & Banks	0	0
4	Body Corporate	4,44,301	12.34
5	NRI/ OCB/ Clearing House/ Public Trust	69,100	1.92
6	Foreign Institutional Investors	0	0
7	Indian Public/HUF	12,47,599	34.64
	Total	36,01,300	100.00

***During FY 2024–25, the previous promoter was reclassified pursuant to stock exchange approval in May 07, 2024, and the shareholding was acquired by the new promoter who is currently classified as the promoter of the Company.**

B. Financial Calendar (tentative):

Financial Year: 1st April 2024 to 31st March 2025

First Quarter Results: August 14th, 2024

Second Quarter/

Half Yearly Results: November 11th, 2024

Third Quarter Results: February 13th, 2024

Fourth Quarter/

Audited results for the

Year ending 31st March, 2025: 13th May, 2025

C. Date of Book Closure: 20th September, 2025 to 29th September, 2025

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

At present, the equity shares of the company are listed on the Bombay Stock Exchange (BSE) and Ahmedabad Stock Exchange Limited (ASE).

E. Stock Code

RGIL.....539922

Demat ISIN Number for NSDL& CDSL.....INE364S01014

Dematerialization of shares

The Company has established connectivity with both the depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to handle dematerialization of shares. As on March 31, 2025, a total of 32,64,400 equity shares which form 90.54% of the share capital stand dematerialized including 100% of Promoters' holding.

Outstanding GDRs/ ADRs/ Warrants/ Convertible Instruments

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

Commodity Price Risk/ Foreign Exchange Risk and Hedging

The Company did not engage in hedging activities.

Address for Correspondence:

(a) For Transfer of physical shares: (b) Request for dematerialization of shares Change of, mandates/ address Investor grievance or Any other query	Skyline Financial Services (P) Limited D-153/A, 1st Floor, Okhla Industrial Area Phase-1, New Delhi-110020 admin@skylinerta.com
(C) Registered Office:	Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi 110001 EMAIL: - info@rotoindia.co.in Website: www.rotoindia.co.in Telephone No.:- 011-47366600

CORPORATE GOVERNANCE CERTIFICATE

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

The Members of

ROTOGRAPHICS (INDIA) LIMITED

We have examined the compliance of conditions of Corporate Governance **ROTOGRAPHICS (INDIA) LIMITED**, for the year ended on **March 31, 2025** as stipulated in SEBI (LODR) Regulations 2015.

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

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

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

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

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

**Date: 01/08/2025
Place-Delhi**

**Sd/-
Vivek Kumar
M.No. F8976
CP No. 10438
UDIN: F008976G000909854**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

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

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

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and its officers and representation given by the management we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority:

Sr. No.	DIN	Name of Director	Date of Appointment in Company
1	01159468	GAURAV KUMAR	16/12/2024
2	10527387	SANDHYA KOHLI	16/12/2024
3	10442326	EKTA GARG	11/01/2024
4	09766250	MONU	12/07/2023

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

For V Kumar & Associates
(Company Secretaries)

Date: August 01, 2025
Place-Delhi

Sd/-
Vivek Kumar
M.No. F8976
CP No. 10438
UDIN: F008976G000909898

CEO AND CFO CERTIFICATION

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

To,
The Board of Directors of
Rotographics (India) Limited
CIN: L4200DL1976PLC008036
Shop No. 37 Shanker Market, Connaught Place, Central Delhi,
Janpath, Central Delhi, New Delhi, 110001

In relation to the Audited Financial Accounts of the Company as at March 31, 2025, we hereby certify that:

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

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

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

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

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

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

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

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

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

Place: New Delhi
Date: August 01, 2025

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

Sd/-

Gaurav Kumar
Whole-time director
DIN: 01159468

Sd/-

AJAY BHADRI
Chief Financial Officer

COMPLIANCE WITH CODE OF CONDUCT

(Under Regulations 26(3) Of SEBI (LODR) Regulations, 2015)

To,

**The Board of Directors of
Rotographics (India) Limited
CIN: L74899DL1976PLC008036
Shop No. 37 Shanker Market, Connaught Place,
Central Delhi, Janpath, Central Delhi, 110001**

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

In accordance with Regulations 26(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby certify that Members of Board of Directors and Senior Management Personnel of the Company have affirmed compliance with the Company’s Code of Conduct applicable to Board of Directors and Senior Management, for the year ended March 31, 2025.

Sd/-

**Gaurav Kumar
Whole-time director
DIN: 01159468**

**Place: New Delhi
Date: August 01, 2025**

FORM NO. AOC-2

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

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

1.	Details of contracts or arrangements or transactions not at arm's length basis:	There were no contracts or arrangements or transactions entered into during the year ended March, 2025, which were not at arm's length basis
2.	Details of material contracts or arrangement or transactions at arm's length basis:	<div style="text-align: center; vertical-align: middle;"> NIL </div>
	a) Name(s) of the related party and nature of relationship:	
	b) Nature of contracts/arrangements/ transactions:	
	c) Duration of the contracts / arrangements/transactions:	
	d) Salient terms of the contracts or arrangements or NIL transactions including the value, if any:	
	e) Date(s) of approval by the Board, if any:	
	f) Amount paid as advances, if any:	

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

Sd/-

GAURAV KUMAR
Whole-time director
DIN: 01159468

Sd/-

EKTA GARG
Director
DIN: 10442326

Place: New Delhi
Date: August 01, 2025

BOARD EVALUATION

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

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

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

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

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

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

Parameters of reviewing the performance of the Board are like whether

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

Parameters of reviewing the performance of the Chairperson is like whether

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

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

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

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

Sd/-

**GAURAV KUMAR
Whole Time Director
DIN: 01159468**

**Place: New Delhi
Date: August 01, 2025**

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2025

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

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

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

Based on our verification of the **Rotographics (India) Limited** books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on **31st March, 2025** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **Rotographics (India) Limited** (“the Company”) for the financial year ended on **31st March, 2025** according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (“SEBI Act”):-

- a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 2021; **Not applicable as the Company has not given any ESOP to its employees and directors during the period under review.**
- e. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021; **Not applicable as the Company has not issued any non-convertible securities during the period under review.**
- f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not applicable as the Company has not delisted/ proposed to delist its equity shares from any stock exchange during the financial year under review.**
- h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable as the Company has not bought back/ proposed to buy back any its securities during the financial year under review.**

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

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

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

We further report that:

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

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

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

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

Date: August 01, 2025

Place-Delhi

**Sd/-
Vivek Kumar
M.No. F8976
CP No. 10438
UDIN: F008976G000909953**

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

To,

The Members,

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

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

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on this secretarial record based on our audit.
2. We have the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial record. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of the accounts of the company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

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

**Date: August 01, 2025
Place-Delhi**

**Sd/-
Vivek Kumar
M.No. F8976
CP No. 10438
UDIN: F008976G000909953**

ANNEXURE – E TO DIRECTORS' REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Disclaimer

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

Overall Review

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

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

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

Outlook

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

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

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

Opportunities

- Rising demand for **non-ferrous metals** due to electrification, defence, automotive, and construction sectors.
- Government support for **critical mineral exploration** and import substitution.
- High-growth potential in **battery chemicals and allied industrial raw materials**.
- Growing global market for **gems, jewellery, and precious metals**.
- Scope for **technology partnerships** and **IP acquisition** in metallurgy, chemical processing, and mining.

Human Resources

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

Risk and Concerns

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

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

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

Internal Control Systems

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

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

CAUTIONARY STATEMENT

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

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

Sd/-

**Place: New Delhi
Date: August 01, 2025**

**Gaurav Kumar
Whole Time Director
DIN: 01159468**

INDEPENDENT AUDITOR'S REPORT

To the Members of

ROTOGRAPHICS (INDIA) LIMITED

Report on the Audit of the Standalone Ind AS Financial Statements

Opinion

We have audited the standalone financial statements of **ROTOGRAPHICS (INDIA) LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as 31st March 2025 and profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matter

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

Information other than the financial statements and auditors' report thereon

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

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

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

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial

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

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

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

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

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in

our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The Company has not declared or paid any dividend during the year.

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

Sd/-
(CA Ritika Agarwal)
M. No: 527731
UDIN: 25527731BMIARK6232
Date: 13-05-2025
Place: New Delhi

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

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

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

We report that:

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

Clause 3(i): Loans & Advances

(Rs. Lakhs)

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year				
Subsidiaries	-	-	-	-

- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	-
Balance outstanding as at balance sheet date in respect of above cases				
Subsidiaries	-	-	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	281.50

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

(Rs. Lakhs)	
Name	Outstanding Amount as on Mar'25
Praxton Impex Private Limited	70.50
Sai Construction & Properties	211.00

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

Clause 3(vi):	(Rs. Lakhs)		
	Other Parties	Promoters	Related Parties
Aggregate amount of loans/ advances in nature of loans			
- Repayable on demand (A)	-	-	-

- Agreement does not specify any terms or period of repayment (B)	281.50	-	-
- Agreement specify any terms or period of repayment (C)	-	-	-
Total (A+B+C)	281.50	-	-
Percentage of loans/ advances in nature of loans to the total loans	79.70%	-	-

- 4) According to the information and explanations given to us and on the basis of our examination of the records, in respect of sum loans, investment, guarantees, and security, provisions of our section 185 and 186 of the Companies Act, 2013 have been complied with except non-charging of interest on the loans.
- 5) The company has not accepted any deposits or amounts which are deemed to be deposits from the public covered under sections 73 to 76 of the Companies Act, 2013. However, the company has complied with the provision under section 73 to 76 of the Companies Act, 2013.
- 6) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- 7) In respect of statutory dues: -
- According to the records of the company, undisputed statutory dues including Goods and Services Tax, Investor Education and Protection Fund, Sales-tax, Service Tax, Goods and Service tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities
 - According to the information and explanations given to us and based on our examination of the records of the Company, there were no undisputed statutory dues outstanding as at 31st March 2025 for a period of more than six months from the date they became payable.
 - According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- 8) There are no transactions which are not recorded in the books of account but have been surrendered or disclosed as income during the year before the income tax authorities under the Income Tax Act, 1961.
- 9)
- According to the information and explanations given to us and on the basis of our examination of the records of the company, we are unable to comment whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender as no repayment schedule is available.
 - According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a wilful defaulter by any bank or financial institution or other lender;

- (iii) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
 - (iv) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that there has been no identification of funds on the basis of duration and therefore we are unable to comment that whether funds raised on short term basis have been used for long term purposes by the company.
 - (v) 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.
 - (vi) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- 10)
- (i) The company has not raised any money by way of initial public offer or further public offer (including debt instruments); therefore, this clause is not applicable.
 - (ii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- 11)
- (i) According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
 - (ii) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - (iii) There was no whistle blower complaint received by the company during the year, therefore this clause is not applicable.
- 12) The company is not a Nidhi Company. Therefore, this clause is not applicable to the company.
- 13) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- 14) In respect of Internal Audit System;
- (i) Based on information and explanations provided to us and our audit procedures, the company has an internal audit system commensurate with the size and nature of its business.
 - (ii) We have considered the internal audit reports of the company issued till date for the period under audit. We are in receipt of a single internal audit report throughout the year.
- 15) The company has not entered into non-cash transactions with directors or persons connected with him.

- 16) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence the provisions of this clause are not applicable to the company.
- 17) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year. Amount of cash loss during current financial year and in the immediately preceding financial.
- 18) During the year, there has been no resignation of the statutory auditor of the Company.
- 19) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- 20) The provisions of section 135 of the Companies Act are not applicable on the company. Hence the company has no obligations under Corporate Social Responsibility.
- 21) The Company is not required to prepare Consolidated Financial Statement; hence this clause is not applicable.

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

Sd/-
(CA Ritika Agarwal)
M. No: 527731
UDIN: 25527731BMIARK6232
Date: 13-05-2025
Place: New Delhi

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the internal financial controls over financial reporting of **ROTOGRAPHICS (INDIA) LIMITED** ("the Company") as of March 31, **2025** in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally

accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) per

tain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

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

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

Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

Sd/-
(CA Ritika Agarwal)
M. No: 527731
UDIN: 25527731BMIARK6232
Date:13-05-2025
Place: New Delhi

Notes forming part of the Balance Sheet and Statement of Profit & Loss of **ROTOGRAPHICS (INDIA) LIMITED** for the year ended on 31st March 2025:

Background of the company

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

The Board of Directors approved the financial statements for the year ended **March 31, 2025.**

Significant accounting policies

a) Basis of preparation

i. Compliance with Ind AS

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

ii. Historical cost convention

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

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

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

b) Use of Estimates & Judgements

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

Fair value measurement

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

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

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

- Level 1 — Quoted (unadjusted) prices in active markets for identical assets or liabilities

- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

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

c) Cash and cash equivalents

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

d) Cash flow statement

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

e) Property, plant and equipment

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

Depreciation methods, estimated useful lives and residual value

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

Asset	Useful life
Computers and peripherals	3 -5years
Office Equipment	5-8 years

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

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

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

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

f) Revenue recognition

Sale of Goods

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

g) Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

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

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

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

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition. However, The Company is not following the effective interest method and Interest income is recognised on a **simple interest basis** for debt instruments other than those financial assets classified as at Fair Value Through Profit and Loss (FVTPL). Interest income is recognised in profit or loss and is included in the "Other income" line item.

Investments in equity instruments at FVTOCI

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

A financial asset is held for trading if:

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

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

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

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

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

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

Impairment of financial assets

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

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

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

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

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

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

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Company has used a practical expedient as permitted under Ind AS 109.

This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information. The impairment requirements for the recognition and measurement of a loss allowance are equally applied to debt instruments at FVTOCI except that the loss allowance is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet.

Derecognition of financial assets

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

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

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

h) Financial liabilities and equity instruments

Classification as debt or equity

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

Equity instruments

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

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a

loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

Financial liabilities at FVTPL

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

A financial liability is classified as held for trading if:

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

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

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

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

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

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

Financial liabilities subsequently measured at amortised cost

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

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

Financial guarantee contracts

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

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

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

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

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

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

Derecognition of financial liabilities

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

i) Employee benefits

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

j) Borrowing costs

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

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

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

k) Earnings per share***i) Basic earnings per share***

Basic earnings per share is calculated by dividing:

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

ii) Diluted earnings per share

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

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

i) Income tax

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

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

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

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

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

ii) Provisions

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

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

Provisions are measured at the present value of managements best estimates of the expenditure incurred to settle the present obligation at the end of the reporting period. The

discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

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

iii) Current and non-current classification:

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

All other assets are classified as non - current.

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

All other liabilities are treated as non - current.

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

iv) Trade receivables

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

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

v) Trade payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid as per the agreed terms. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

They are recognized initially at their fair value and subsequently measured at amortized cost using the effective interest method

Notes on Financial Statements

- The Company has classified MSME based on information available.
- Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value as the management is unable to provide any external confirmations from the parties.
- Payments to Auditors:

Auditors Remuneration	Rs.' Lacs	
	2024-25	2023-24
Audit Fees	0.90	0.50
Tax Audit Fees	-	-
Company Law Matters	-	-
Other Compliances	0.14	-
Total	1.04	0.50

- The Company has made advances to following parties without charging interest on loans and their outstanding balance as on 31.03.2025 are as follows: -

Rs.' Lacs

Particulars	Opening balance	Loans during the year	Repayment	O/s balance as on 31.03.2025
BS Buildwell Private Limited	3.50	-	3.50	-
Prazton Impex Private Limited	70.50	-	-	70.50
Sai Construction & Properties	211.00	-	-	211.00
Total	285.00	-	3.50	281.50

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

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

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

(A) Related Parties and their Relationship

S. No.	Name of Related Party	Relationship
1.	Mr. Pratap Burman Mrs. Chanchala Burman Mr. Pankaj Kumar Bansal Mr. Rohit Kumar Mr. Ajay Bhadri Mr. Gaurav Kumar	Director / Key Managerial Personnel (KMP)

	Ms. Sandhya Kohli Ms. Divya Ms. Ekta Garg Mr. Monu Mr. Sourabh Kumar Jha	
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(B) Transactions with Related parties

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

Rs.' Lacs						
Particulars	Key Management Personnel	Relative / Related Entity	Total	Key Management Personnel	Relative / Related Entity	Total
F.Y. 2024-25				F.Y. 2023-24		
Sales	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Interest Received	-	-	-	-	-	-
Purchase	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Remuneration Expense	3.60	-	3.60	3.15	-	3.15
Other Expenses	0.45	-	0.45	-	-	-
Commission Paid	-	-	-	-	-	-

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

16. Previous year figures have been regrouped/rearranged wherever necessary.

17. Whenever the balance confirmation is not available from the parties, the balance as appearing in the books of accounts have been considered.

In terms of our Report attached of even date

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

For and on behalf of Board of Directors

Sd/-

(CA Ritika Agarwal)
Designated Partner
M. No. 527731
Place: New Delhi
Date: - 13/05/2025
UDIN: - 25527731BMIARK6232

Sd/-

Gaurav Kumar
Whole Time Director
DIN: 01159468

Sd/-

Monu
Director
DIN: 09766250

Sd/-
Divya
Company Secretary
M. No. A56206

Sd/-
Ajay Bhadri
Chief Financial Officer

ROTOGRAPHICS (INDIA) LIMITED Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001 CIN: L74899DL1976PLC008036 Balance Sheet as at 31 March, 2025			
(All amounts are in Lakhs, except as otherwise stated)			
Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	2	0.09	0.10
(b) Financial assets			
(i) Investments	3	0.50	0.50
(ii) Loans	4	350.69	351.61
(c) Deferred tax assets (Net)	5	0.23	0.27
		351.50	352.46
Current assets			
(a) Financial assets			
Other non-current assets			
(i) Trade receivables	6	19.57	0.00
(i) Cash and cash equivalents	7	106.06	3.06
(b) Other current assets	8	3.80	6.81
		129.43	9.87
TOTAL		480.94	362.33
EQUITY AND LIABILITIES			
Equity			
Equity share capital	9	360.13	360.13
Other equity	10	6.22	-5.15
Share application money pending allotment	10	44.00	-
		410.35	354.98
Liabilities			
Non-Current Liabilities			
(a) Financial liabilities			
(i) Loan	11	4.00	3.00
		4.00	3.00
Current Liabilities			
(a) Financial liabilities			
(i) Trade payables	12	36.59	3.48
(ii) Other Financial Liabilities	13	0.70	0.00
(b) Other current liabilities	14	23.31	0.87
(c) Provisions	15	5.98	0.01
		66.58	4.36
TOTAL		480.94	362.33
Refer accompanying Note nos. 1 to 23 forming part of the financial statements			
Signed In terms of our report attached.		For and on behalf of the Board of Directors	
For & on behalf of BAS & Co. LLP Chartered Accountants FRN .: 323347E/E300008		Sd/- GAURAV KUMAR Whole Time Director DIN: 01159468	
Sd/- (CA Ritika Agarwal) Designated Partner M. No. 527731 Place : New Delhi Date: 13-05-2025 UDIN: 25527731BMIARK6232		Sd/- MONU Director DIN: 09766250	
		Sd/- AJAY BHADRI Chief Financial Officer PAN:AQAPB8057E	
		Sd/- DIVYA Company Secretary M.No: A56206	

ROTOGRAPHICS (INDIA) LIMITED Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001 CIN: L74899DL1976PLC008036 Statement of Profit and Loss for the year ended March 31, 2025 (All amounts are in Lakhs, except as otherwise stated)				
Particulars		Note No.	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
I	Revenue from operations	16	80.73	38.22
II	Other income	17	10.26	5.09
III	Total income (I + II)		90.99	43.30
IV	Expenses:			
	Purchase of stock-in-trade	18	51.73	33.34
	Employee benefits expense	19	3.60	5.17
	Finance Cost	20	0.05	0.00
	Depreciation and amortisation expense	2	0.01	0.01
	Other expenses	21	12.02	11.61
	Total expenses		67.41	50.13
V	Profit/(loss) before exceptional item and tax (III-IV)		23.58	-6.83
VI	Exceptional item			
	Prior Period Expenses		679,500.00	-
VII	Profit/(loss) before tax (V-VI)		16.78	-6.83
VIII	Tax expense/(credit):			
	Current tax		537,066.00	-
	Deferred tax		0.04	-0.75
	Excess/ Short Provision relating earlier year tax			
IX	Profit/(loss) for the year (VII-VIII)		11.37	-6.07
X	Other Comprehensive income/(loss)			
	Item that will not be subsequently reclassified to profit or loss			
	(a) impact of recognition of assets under Ind AS		0.00	0.03
	(b) Income tax effect		0.00	-0.01
	Item that may be subsequently reclassified to profit or loss:			
	(a) Cash flow hedges			-
	(b) Income tax effect			-
	Total Other Comprehensive income/(loss) for the year		0.00	0.02
XI	Total Comprehensive income/(loss) for the year		11.38	-6.05
XII	Earnings/(loss) per equity share (of Rs. 10/- each)			
	Basic and Diluted (in Rs. per share)	22	0.32	-0.17
Refer accompanying Note nos. 1 to 23 forming part of the financial statements				
Signed In terms of our report attached.		For and on behalf of the Board of Directors		
For & on behalf of BAS & Co. LLP Chartered Accountants FRN: 323347E/E300008		Sd/- GAURAV KUMAR Whole Time Director DIN: 01159468		Sd/- MONU Director DIN: 09766250
Sd/- (CA Ritika Agarwal) Designated Partner M. No. 527731 Place : New Delhi Date: 13-05-2025 UDIN: 25527731BMIARK6232		Sd/- AJAY BHADRI Chief Financial Officer PAN:AQAPB8057E		Sd/- DIVYA Company Secretary M.No: A56206

ROTOGRAPHICS (INDIA) LIMITED Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001 CIN: L74899DL1976PLC008036 Cash Flow Statement for the year ended March 31, 2025 (All amounts are in Lakhs, except as otherwise stated)				
Particulars		Year ending on 31.03.2025		Year ending on 31.03.2024
A. Cash flow from operating activities				
Profit/(Loss) before tax			16.78	-6.83
Interest received			-5.09	5.09
Depreciation			0.01	0.01
Other income				-
Operating profit before working capital changes			11.71	-1.73
(Increase)/Decrease in Loans & advances	0.91		-3.84	
(Increase)/Decrease in Inventories	-		-	
(Increase)/Decrease in Trade receivables	-19.57		0.00	
(Increase)/Decrease in other current assets	3.01		2.35	
Increase/(Decrease) in Short term borrowings			-	
Increase/(Decrease) in Other current liabilities	23.15		-0.77	
Increase/Decrease in Trade payables	33.11		1.54	
Increase/Decrease in provision	0.60		-1.14	
Direct Taxes paid			41.21	-2.33
Net cash used in operating activities (A)			52.92	-4.05
B. Cash flow from investing activities				
Interest received			5.09	-
Sale of Share			-	0.02
Increase in other Investments			-	-5.09
Net cash flow from investing activities (B)			5.09	-5.07
C. Cash flow from financing activities				
Issue of Share			44.00	-
Increase /(Decrease) in borrowings			1.00	-
(Increase) /Decrease in Investment				-
(Increase) /Decrease in Loans				-
Increase /(Decrease) in Security Deposit				-
Net cash flow from financing activities (C)			45.00	-
Net increase /(decrease) in cash & cash equivalents (A+B+C)			103.00	-9.12
Cash and cash equivalents				
Beginning of the year			3.06	12.18
End of the year			106.06	3.06
Refer accompanying Note nos. 1 to 23 forming part of the financial statements				
Signed In terms of our report attached.		For and on behalf of the Board of Directors		
For & on behalf of BAS & Co. LLP Chartered Accountants FRN .: 323347E/E300008		<div> Sd/- GAURAV KUMAR Whole Time Director DIN: 01159468 </div> <div> Sd/- MONU Director DIN: 09766250 </div>		
Sd/- (CA Ritika Agarwal) Designated Partner M. No. 527731 Place : New Delhi Date: 13-05-2025 UDIN: 25527731BMIARK6232		<div> Sd/- AJAY BHADRI Chief Financial Officer PAN:AQAPB8057E </div> <div> Sd/- DIVYA Company Secretary M.No: A56206 </div>		

ROTOGRAPHICS (INDIA) LIMITED
CIN: L74899DL1976PLC008036

Notes forming part of the financial statements

2. Property, Plant and Equipment

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

Particular	Gross Block			Accumulated Depreciation			Net Block	
	01.04.2024	Additions/ Adjustments	31.03.2025	01.04.2024	Charge for the year	31.03.2025	31.03.2025	31.03.2024
(A) Plant and Machinery								
Plant & Machinery	1.08	0.00	1.08	1.07	0.00	1.07	0.01	0.01
(B) Furniture								
Furniture, Fitting and Equipment	0.73	0.00	0.73	0.65	0.01	0.66	0.07	0.08
Total	1.82	0.00	1.82	1.72	0.01	1.73	0.09	0.10

ROTOGRAPHICS (INDIA) LIMITED
Shop No. 37 Shanker Market, Connaught Place, Central Delhi, Janpath, Central Delhi, New Delhi, Delhi, India, 110001
CIN: L74899DL1976PLC008036
Statement of Changes in Equity for the Financial Year ending on 31st March 2025

A. Equity

Particulars	Opening Balance	Fresh issue	Closing Balance
<u>Equity shares with voting rights</u>			
Year ended 31 March, 2025			
- Number of shares	3,601,300	-	3,601,300
- Amount	360.13	-	360.13
Year ended 31 March, 2024			
- Number of shares	3,601,300	-	3,601,300
- Amount	360.13	-	360.13

B. Other Equity

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

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

Statement of Change of Equity for the year ending on 31st March 2024

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

Particulars	Reserve and Surplus					Other Comprehensive Income	Total
	Securities Premium	General Reserve	Capital Reserve	Equity-settled employee benefits reserve	Retained Earnings		
Balance at the beginning of April 1, 2023	-	-	14.60	-	-14.03	0.32	0.90
Premium on shares issued during the year	-	-	-	-	-	-	-
Share issue costs	-	-	-	-	-	-	-
Investment in Associate Company	-	-	-	-	-	-	-
ESOP compensation expense	-	-	-	-	-	-	-
Equity instruments of other entity	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-6.07	-	-6.07
Remeasurement of the fair value measurement	-	-	-	-	-	0.02	0.02
Provision for Interim dividend	-	-	-	-	-	-	-
Balance at the end of March 31, 2024	-	-	14.60	-	-20.10	0.35	-5.15

Refer accompanying Note nos. 1 to 23 forming part of the financial statements

Signed In terms of our report attached.

For & on behalf of
BAS & Co. LLP
Chartered Accountants
FRN .: 323347E/E300008

For and on behalf of the Board of Directors

Sd/-
GAURAV KUMAR
Whole Time Director
DIN: 01159468

Sd/-
MONU
Director
DIN: 09766250

Sd/-
(CA Ritika Agarwal)
Designated Partner
M. No. 527731
Place : New Delhi
Date: 13-05-2025
UDIN: 25527731BMARK6232

Sd/-
AJAY BHADRI
Chief Financial Officer
PAN:AQAPB8057E

Sd/-
DIVYA
Company Secretary
M.No: A56206

ROTOGRAPHICS (INDIA) LIMITED
CIN: L74899DL1976PLC008036

Notes forming part of the financial statements

3. Financial Assets - Non Current : Investments

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

Particulars	31.03.2025	31.03.2024
Investment in mutual funds & equity instruments	0.50	0.50
Total	0.50	0.50

4.. Financial Assets -Non current : Loans

Particulars	31.03.2025	31.03.2024
Unsecured, considered good		
a) Loan & Advance	350.69	351.61
Total	350.69	351.61

5. Deferred tax assets (Net)

Particulars	31.03.2025	31.03.2024
Deferred tax assets	0.23	0.27
Total	0.23	0.27

6. Financial Assets - Current : Trade receivables

Particulars	31.03.2025	31.03.2024
Unsecured, considered good	19.57	-
Total	19.57	-

ROTOGRAPHICS (INDIA) LIMITED
CIN: L74899DL1976PLC008036
Notes forming part of the financial statements

Trade Receivable Ageing Schedule

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

Particulars	31.03.2025	31.03.2024
(i) Undisputed Trade receivables (considered good)		
Less than 6 months	19.57	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	19.57	-
(ii) Undisputed Trade Receivables (considered doubtful)		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
(iii) Disputed Trade Receivables considered good		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
(iv) Disputed Trade Receivables considered doubtful		
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
Less: Provision for doubtful receivables	-	-
Total Trade Receivable	19.57	-

7. Financial Assets - Current : Cash and cash equivalents

Particulars	31.03.2025	31.03.2024
Cash in hand	2.02	2.75
(As certified by management of the company)		
Balance with banks		
In current accounts*	104.04	0.31
Total	106.06	3.06

*All bank accounts have been duly recorded in the books of accounts, except for one account maintained by the previous owner, over which the Company currently does not have operational control. Efforts are underway to trace and assume control of this account at the earliest.

8. Other current assets

Particulars	31.03.2025	31.03.2024
Deferred Revenue Expenditure	-	5.73
TDS Receivables	0.81	-
GST Receivable	2.99	1.09
Total	3.80	6.81

ROTOGRAPHICS (INDIA) LIMITED
CIN: L74899DL1976PLC008036

Notes forming part of the financial statements

Note 9 Share capital

(i) Particulars of shares capital -Authorised, Issued and Subscribed

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

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Amount(Rs.)	Number of shares	Amount(Rs.)
(a) Authorised Capital* Equity shares of Rs.10/- each	17,000,000.00	1700.00	5,000,000.00	500.00
(b) Issued Capital Equity shares of Rs.10/- each	3,893,300.00	389.33	3,893,300.00	389.33
(c) Subscribed Capital** Equity shares of Rs.10/- each	3,601,300.00	360.13	3,601,300.00	360.13
(d) Paid up capital Equity shares of Rs.10/- each	3,601,300.00	360.13	3,601,300.00	360.13

*Note : Authorised share capital of the company has been increased from Rs.5,00,00,000 to Rs. 17,00,00,000 in EGM held on 08-02-2025

**Note : Difference between Issued and Subscribed share capital is due to forfeiture of 2,92,000 shares on 4th March, 2016

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

Particulars	Opening Balance	Fresh issue	Bonus	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2025				
- Number of shares	3,601,300.00	-	-	3,601,300
- Amount (Rs.)	36,013,000.00	-	-	360.13
Year ended 31 March, 2024				
- Number of shares	3,601,300.00	-	-	3,601,300
- Amount (Rs.)	36,013,000.00	-	-	360.13

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

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
ASHOK KUMAR SINGHAL	1,840,300.00	0.51	1,840,300.00	0.51
PRATAP BURMAN	-	0.00%	-	0.00%
CHANCHALA BURMAN	-	0.00%	-	0.00%
PRAXTON ASSOCIATES PVT LTD	-	0.00%	-	0.00%
ARMS ADVISORY SERVICES PVT LTD	-	0.00%	-	0.00%
SANGEETA PAREEKH	500,000.00	13.88%	500,000.00	13.88%
BLPEQUITY RESEARCH PVT LTD	300,500.00	8.34%	300,500.00	8.34%
FLOWPACK INDIA PVT LTD	-	0.00%	-	0.00%
TOTAL	2,640,800.00	73.33%	2,640,800.00	73.33%

(iii)(b) Details of Promoter Shareholding as on 31.03.2024

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% share holding	Number of shares held	% share holding
Equity shares with voting rights				
ASHOK KUMAR SINGHAL	1,840,300.00	51.10%	1,840,300.00	51.10%
PRATAP BURMAN	-	-	-	-
CHANCHALA BURMAN	-	-	-	-
PRATAP BURMAN HUF	-	-	-	-
PRAXTON ASSOCIATES PVT LTD	-	-	-	-
FLOW PACK (INDIA) PVT LTD	-	-	-	-
ARMS ADVISORY SERVICES PRIVATE LIMITED	-	-	-	-
TOTAL	1,840,300.00	51.10%	1,840,300.00	51.10%

ROTOGRAPHICS (INDIA) LIMITED

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

CIN: L74899DL1976PLC008036

Note 10 Other Equity

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

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

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

Statement of Change of Equity for the year ending on 31st March 2024

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

Particulars	Reserve and Surplus					Other Comprehensive Income	Total
	Securities Premium	General Reserve	Capital Reserve	Equity-settled employee benefits reserve	Retained Earnings		
Balance at the beginning of April 1, 2023	-	-	14.60	-	-14.03	0.32	0.90
Premium on shares issued during the year	-	-	-	-	-	-	-
Share issue costs	-	-	-	-	-	-	-
Investment in Associate Company	-	-	-	-	-	-	-
ESOP compensation expense	-	-	-	-	-	-	-
Equity instruments of other entity	-	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-6.07	-	-6.07
Remeasurement of the fair value measurement	-	-	-	-	-	0.02	0.02
Provision for Interim dividend	-	-	-	-	-	-	-
Balance at the end of March 31, 2024	-	-	14.60	-	-20.10	0.35	-5.15

ROTOGRAPHICS (INDIA) LIMITED

CIN: L74899DL1976PLC008036

Notes forming part of the financial statements

11. Non-Current Liabilities- Loans

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

Particulars	31.03.2025	31.03.2024
Unsecured Loans		
Others	3.00	3.00
Related party	1.00	0.00
Total	4.00	3.00

12. Financial Liabilities - Current :Trade Payables

Particulars	31.03.2025	31.03.2024
Trade Payable to Other than MSME	36.59	3.48
Total	36.59	3.48

Trade Payable Ageing Schedules

Particular	31.03.2025	31.03.2024
(i) MSME		
Less than 1 Yrs	0.42	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	0.42	-
(ii) Others		
Less than 1 Yrs	34.92	1.70
1-2 Years	1.25	1.05
2-3 Years	-	0.73
More than 3 Yrs	-	-
Total	36.17	3.48
(iii) Disputed Dues-MSME		
Less than 1 Yrs	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	-	-
(iv) Disputed- Others		
Less than 1 Yrs	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Yrs	-	-
Total	-	-
Total Trade Payables	36.59	3.48

ROTOGRAPHICS (INDIA) LIMITED

CIN: L74899DL1976PLC008036

Notes forming part of the financial statements

13. Other Financial Liabilities

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

Particulars	31.03.2025	31.03.2024
(a) Expenses payable	0.70	0.45
		0.00
Total	0.70	0.00

14. Other current liabilities

Particulars	31.03.2025	31.03.2024
Unsecured, considered good		
(a) Duties & taxes	2.32	0.05
(b) Salary Payable	1.49	0.37
(c) Advance from customer	19.50	0.00
Total	23.31	0.87

15. Provisions

Particulars	31.03.2025	31.03.2024
(i) Provision for tax	5.37	-
(ii) Provision for audit fees	0.60	-
(iii) Provision for other expenses	-	-
(iv) Provision for Income tax-OCI	0.01	0.01
Total	5.98	0.01

ROTOGRAPHICS (INDIA) LIMITED**CIN: L74899DL1976PLC008036****Notes forming part of the financial statements****16. Revenue from Operations****(All amounts are in Lakhs, except as otherwise stated)**

Particulars	31.03.2025	31.03.2024
Commission income	29.00	-
Sales	51.73	38.22
Total	80.73	38.22

17. Other income

Particulars	31.03.2025	31.03.2024
Discount Received	5.17	-
Interest received	5.09	5.09
Total	10.26	5.09

18. Purchase of stock-in-trade

Particulars	31.03.2025	31.03.2024
Purchases	51.73	33.34
Total	51.73	33.34

19. Employee benefits expense

Particulars	31.03.2025	31.03.2024
Salary & wages	3.60	4.96
Staff welfare expenses	-	0.21
Total	3.60	5.17

20. Finance Cost

Particulars	31.03.2025	31.03.2024
Interest on MSME vendor	0.05	-
Total	0.05	-

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Notes forming part of the financial statements

21. Other expenses

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

Particulars	31.03.2025	31.03.2024
Audit Fees	0.90	0.50
Independent Director Sitting Fee	0.45	0.00
Advertisement	-	0.22
Fees & Taxes	8.52	6.69
Bank charges	0.05	0.03
Office Maintenance	-	0.22
Rent Exp	-	0.60
Conveyance	-	0.04
EDP expenses	-	0.05
Telephone & Postages	0.03	0.04
Printing and Publications	0.19	0.04
Legal and Professional expenses	1.54	0.20
Deferred Revenue Exp	-	2.86
Miscellaneous Expense	0.05	0.01
Website Expenses	-	0.10
Interest & Penalty	0.28	-
Postage and Courier	-	0.02
Total	12.02	11.61

22. Earnings per Share (EPS)

Particulars	31.03.2025	31.03.2024
Net profit/(loss) after tax for the year (in Rs.)	11.37	-6.07
Weighted number of ordinary shares for basic EPS	3,601,300	3,601,300
Nominal value of ordinary share (in Rs. per share)	10.00	10.00
Basic and Diluted earnings for ordinary shares (in Rs. 10/- per share)	0.32	-0.17

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23 FINANCIAL RATIOS

Sl no.	Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
1	Current Ratio	Current Assets	Current Liab	1.94	2.27	14%	Not applicable
2	Debt-Equity Ratio	Debt	Shareholders Equity	0.01	0.01	-15%	Not applicable
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	-	-	-	Not applicable
4	Return on Equity Ratio	PAT - Pref Div	Average Shareholder's Equity Fund	0.03	(0.02)	275%	There has been significant decrease in ratio due to increase in loss as compared to last year.
5	Inventory Turnover Ratio	Sales	Average Inventory	-	-	-	Not applicable
6	Trade Receivables Turnover Ratio	Net Credit sales	Average Trade Receivables	8.25	-	-	There has been significant decrease in ratio due to increase in loss as compared to last year.
7	Trade payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	1.41	1.59	11%	Not applicable
8	Net Capital Turnover Ratio	Net Sales	Average Working capital	0.82	4.09	80%	There has been significant increase in ratio due to increase in sales as compared to last year.
9	Net Profit Ratio	PAT	Net Sales	0.14	(0.16)	189%	There has been significant decrease in ratio due to increase in loss as compared to last year.
10	Return on capital employed	EBIT	Capital Employed	0.04	(0.02)	313%	There has been significant decrease in ratio due to increase in loss as compared to last year.
11	Return on investment	Net Income	Cost of Investment	-	-	-	Not Applicable

Note - In case of change of more than 25%, provide appropriate explanation