ANNUAL REPORT
FINANCIAL YEAR 2025-26

SODHANI CAPITAL LIMITED

Registered Office:

1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Board of Directors

➢ Mr. Ajit Shah	Chairman & Director
➢ Ms. Ritika Sodhani	Managing Director
➢ Ms. Aastha Sodhani	Whole Time Director
➢ Ms. Shiksha Sharma	Independent Director
➢ Mr. Pulkit Jain	Independent Director
➢ Mr. Abhishek Gupta	Independent Director

Key Managerial Personnel (KMP)

➢ Mr. Bhagvat Prasad Ojha	Chief Financial Officer
➢ Ms. Renu Sharma	Company Secretary
➢ Mr. Aayush Alpesh Shah	Chief Executive Officer

Statutory Auditors

M/S Rajvanshi and Associates
H 1S, Chitranjan marg, c scheme, Jaipur 302001 (Rajasthan)

Secretarial Auditor

M/S Raunak Bansal & Associates
Address: B-30,31, Vinayak Tower, Vidhyadhar Nagar, Jaipur 302039

Registrar and Share Transfer Agent (RTA)

NSDL DATABASE MANAGEMENT LIMITED
Registered Address: 4th Floor, Tower 3, One
International Centre, Senapati Bapat Marg, Prabhadevi
Mumbai- 400013
Website: www.ndml.in
Email: nileshb@ndml.in

Banker(s)

Kotak Mahindra Bank Limited

Listed on

BSE Limited
Scrip code: 544560
Symbol: SODHACAP

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.com Phone No.: - 0141– 2356659

DIRECTOR'S REPORT

To,
The Members
Sodhani Capital Limited

The Directors of the Company have pleasure in presenting the Seventh (7th) Board's Report of the Company together with the Audited Financial Statements and the Independent Auditors Report of the Company for the financial year ended March 31,2026.

1. OVERVIEW

Your Company is registered with **Association of Mutual Funds in India (AMFI).** Sodhani Capital Limited is involved in providing best in class services to investors in order to build long term wealth. The company employs an experienced, seasoned and dedicated team of highly trained and skilled professionals who are committed and work diligently towards fulfilling the company's brand promise. With so many financial instruments available offering ever increasing options for the investor to choose, it's our passion to keep upgrading our knowledge & competencies and provide the most insightful solutions to our customers to help them achieve their goals.

2. FINANCIAL SUMMARY & OPERATIONAL HIGHLIGHTS

The Audited Financial Statements for the Financial Year ended March 31,2026, forming part of this Annual Report, have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies Act, 2013. and other recognized accounting practices and policies to the extent applicable. The Company's performance during the financial year under review as compared to the previous financial year is summarized below:

(Amount in Rs Lakhs)

Particulars	**2025-2026**	**2024-2025**
Revenues from Operations	454.65	410.05
Other Income	24.10	3.36
Total Income	**478.76**	**413.41**
Total Expenditure	162.04	112.51
Net Profit/Loss Before Tax	**316.72**	**300.91**
Less: Tax Expenses	82.12	82.94
Profit after Tax	**234.60**	**217.96**
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.)		
(1) Basic	3.32	3.48
(2) Diluted	3.32	3.48
No. of Share used in computing EPS	70.65	62.55

**Note: That the EPS and No. of shares used in computing EPS are in absolute figures.*

3. REVIEW OF OPERATIONS

The Company recorded Total Revenue of Rs. **478.76** Lacs during the year under review as against Rs. 413.41 Lacs in the previous year.

The Profit After Tax for the year ended 31st March, 2026 is Rs. **234.60** Lacs as against Rs. **217.96** Lacs in the previous year.

The Company consolidated its brand communication, visibility, and consumer promotion initiatives in all priority markets relevant to the brands.

4. THE STATE OF COMPANY'S AFFAIRS

❖ BUSINESS OPERATIONS

Company is registered with **Association of Mutual Funds in India (AMFI).** Sodhani Capital Limited is involved in providing best in class services to investors in order to build long term wealth.

During the year under review, the Company altered its Memorandum of Association by adding a new object in the Main Objects Clause to carry on the business of acting as Direct Selling Agent - DSA, referral agent and facilitator for banks, NBFCs, HFCs and other RBI/NHB registered financial institutions for sourcing and facilitating various loan products such as home loans, mortgage loans, loan against property, personal loans and business loans, subject to applicable regulatory guidelines.

❖ KEY IMPROVEMENTS AND STRATEGIC INITIATIVES IN FY 2025–26

Successful Listing on BSE SME Platform

During the year, the Company’s equity shares were successfully listed on the BSE SME Platform of BSE Limited on 7th October 2025. The IPO of ₹10,71,00,000/- was well received by investors. The Board expresses gratitude to all stakeholders for their support.

❖ FUTURE OUTLOOK

Looking ahead, company aims to consolidate its leadership position in the field of Mutual fund distribution and advisory through product innovation, and technology integration. The Company plans to:

- Expand its geographic presence by entering new cities and regions;
- Introduced the share market awareness through large-scale conferences like Niveshak Darbaar.
- Bringing together stock market veterans and financial "superstars" to provide high-value insights directly to retail and HNI prospects.

5. DIVIDEND

In line with this policy and our commitment towards shareholders value creation, The Board of Directors of your Company had recommended a final dividend for the financial year 2025-26 of Rs. 0.50 (Rupee Fifty paisa Only) per equity share i.e., 5% of face value of Rs. 10.00 (Rupee Ten Only) per equity share. in their meeting held on May 12, 2026. Dividend outgo will be Rs. 39,72,499 (Rupees Thirty Nine Lakhs, Seventy Two Thousand, Four Hundred and Ninety Nine Only), This recommendation is subject to the approval of the Members at the ensuing 7th Annual General Meeting ("AGM") of the Company and shall be subject to tax deduction at source.

Furthermore, the declaration of dividend is pursuant to the Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and is in accordance with the Dividend Distribution Policy of the Company. During the financial year 2025-26, there were no changes in the parameters of Dividend Distribution Policy of the Company and the policy is readily accessible on the Company's website at_ https://sodhanicapital.com/policies/

6. TRANSFER TO RESERVES & SURPLUS

The Board of Directors have decided to retain the entire amount of profit for FY 2025-2026 in the profit and loss account and not to transfer any amount to the reserves for the year under review.

7. CAPITAL STRUCTURE

Changes in the capital structure of the company during the financial year 2025-26, including the following:

a) Change in the authorised, issued, subscribed and paid up share capital;

❖ **Authorised Share Capital**

The company's authorized share capital is ₹8,00,00,000 divided into 80,00,000 equity shares of ₹10 each.

❖ **Issued, subscribed and paid up share capital**

The Capital of Company is Rs. 7,94,49,980 Divided into 79,44,998 Equity Shares of Rs. 10 each as on 31st March 2026.

❖ **Changes in Share Capital**

During the year, the Company successfully completed its IPO and listed its equity shares on the BSE SME Platform on October 07, 2025.

➢ **Issue Details**

- Total Equity Shares Issued: 21,00,000 shares

- Face Value: Rs.10/- per share
- Issue Price: Rs. 51/- per share
- (Including Rs. 41/- share premium)

➢ **Break-up of Issue:**

- Fresh Issue:1690000 equity share
- Offer for Sale (OFS):410000 equity share

➢ **Details of Selling Shareholders under OFS:**

- Mr. Rajesh Kumar Sodhani-3,00,000 Shares
- Ms. Priya Sodhani-1,10,000 Shares

There was no issue of any Sweat Equity/Right issue/ Equity shares with differential rights during the financial year 2025 -2026. Further, the Company had not issued Preference Shares during the period under review.

LISTING OF EQUITY SHARES

During the year under review, the Company successfully came out with its Initial Public Offering (IPO) through a fresh issue of equity shares aggregating to ₹8.619 Crore. and an offer for sale of ₹2.091 crore, aggregating to a total issue size of ₹10.71 crore at a fixed price of ₹51 per equity share. The IPO received an overwhelming response from investors and was subscribed more than 4.79 times, reflecting the strong confidence of stakeholders in the Company's business model and future prospects.

The equity shares of the Company were listed on the SME Platform of BSE Limited on October 07, 2025 under the scrip code 544560. On the day of listing on October 07, 2025.

UTILIZATION OF IPO PROCEEDS

The Company had raised 8,61,90,000/-through the Fresh Issue of Equity Shares in its Initial Public Offering (IPO) during FY 2025-26. The Board of Directors confirms that the proceeds from the Fresh Issue have been utilized during the year strictly in accordance with the objects stated in the Prospectus of the IPO. There has been no deviation or variation in the utilization of funds as compared to the stated objects.

Further, the Statutory Auditors of the Company, in their report issued under the Companies (Auditor's Report) Order, 2020 (CARO, 2020), have also confirmed that the funds raised through the IPO have been utilized for the purposes for which they were raised.

The utilization of IPO proceeds are as under:

Particulars	**Proceeds (₹)**	**Utilization Of Fund (₹)**	**(Surplus)/ Deficit Transfer To GCP(₹)**	**Balance (₹)**
Offer Related Issue Expenses	80,00,000	59,68,380	(20,31,620)	-
Acquisition of Office Premises at Mumbai	5,01,17,000	5,01,17,000	-	-
Interior Work for the Proposed Office Premises	57,94,000	58,32,191	38,191	-
Funding Expenditure Towards Enhancement of Brand Visibility	92,64,000	14,35,928	-	78,28,072
Development of Mutual Fund Investment Application	15,00,000	14,33,724	-	66,276
Meeting Expenditure for Acquiring Information Technology (Hardware Including Software) Infrastructure for New Office Premises and Existing Office Premises	9,15,000	1,53,868	-	7,61,132
General Corporate Purpose(GCP)*	1,06,00,000	50,45,747	19,93,429	75,47,682
TOTAL	**8,61,90,000**	**6,99,86,838**	**0**	**1,62,03,162**

8. REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE

During the year under review, the Company neither has any subsidiary company nor has any Joint Venture Agreement.

9. ANNUAL RETURN

Pursuant to Section 134(3)(a), the draft Annual Return of the Company prepared as per Section 92(3) of the Act for the financial year ended March 31,2026, is hosted on the website of the Company and can be accessed at https://sodhanicapital.com/annual-reports annual-returns. In terms of Rules 11 and 12 of the Companies (Management and Administration) Rules, 2014, The Annual Return shall be filed with the Registrar of Companies, within the prescribed timelines.

10. FINANCE AND ACCOUNTS

As mandated by the Ministry of Corporate Affairs, the financial statements for the year ended on March 31,2026 has been prepared in accordance with the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014. The estimates and judgements relating to the Financial Statements are made on a prudent basis, so as to reflect in a true and fair manner, the form and substance of transactions and reasonably present the Company's state of affairs, profits and cash flows for the year ended March 31,2026.

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

During the year under review the Company has given loan to any person or other body corporate, gave guarantee or provided security in connection with a loan to any other body corporate or person and acquired by way of subscription, purchase or otherwise, the securities of any other body corporate as required under the Section 186 of the Companies Act, 2013 and Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as detailed of the same has been disclose in the Note no.11 of the Financial statement of the company.

12. MANAGEMENT

a) Board of Directors & Key Managerial Personnel

The composition of the Board is in line with the requirements of the Act, while selecting Directors, the Company looks for an appropriate balance of skills, domain expertise, experience, independence and knowledge to enable them to discharge their responsibilities effectively.

The composition of the Board of Directors as on 31st March, 2026, is as follows: -

DIN/ PAN	Full Name	Designation	Date of Appointment	Date of Cessation
08387316	Mr. Ajit Shah	Chairman & Director	12/03/2019	NA
09124174	Ms. Ritika Sodhani	Managing Director	29/03/2021	NA
09124152	Ms. Aastha Sodhani	Whole Time Director	29/03/2021	NA
10594233	Ms. Shiksha Sharma	Independent Director	05/12/2024	NA
10862310	Mr. Pulkit Jain	Independent Director	05/12/2024	NA
10863113	Mr. Abhishek Gupta	Independent Director	05/12/2024	NA

Further, as on **31st March, 2026** the Company has the following KMPs:

DIN/ PAN	Full Name	Designation	Date of Appointment	Date of Cessation
09124174	Ms. Ritika Sodhani	Managing Director	29/03/2021	NA
09124152	Ms. Aastha Sodhani	Whole Time Director	29/03/2021	NA
ABBPO4681P	Mr. Bhagvat Prasad Ojha	CFO	24/12/2024	NA
FNIPS8825P	Ms. Renu Sharma	Company Secretary	24/12/2024	NA
FWOPS0149R	*Mr. Aayush Alpesh Shah	Chief Executive Officer	12/11/2025	NA

Further, following KMPs was appointed during the year: -

*Mr. Aayush Alpesh Shah (PAN-FWOPS0149R), has been appointed as a Chief Executive Officer of the Company w.e.f. 12.11.2025

None of the Directors of the Company is disqualified for being appointed/re-appointed as Director or holding directorship in the company, as specified under section 164(2) of the Companies Act, 2013 and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

b) Retire by Rotation

In accordance with the provisions of section 149, 152, and other applicable provisions of the Companies Act, 2013, one-third of such Directors as are liable to retire by rotation, shall retire every year and, if eligible, offer themselves for re-appointment at every AGM. Consequently, Mr. Ajit Shah (DIN - 08387316) Director retire by rotation at the ensuing Annual General Meeting and, being eligible, offer himself for re-appointment.

The Board recommends their re-appointment for the consideration of Members of the Company at the ensuing Annual General Meeting. A brief **resume of the Director** proposed to be, re-appointed, is furnished in the notice of the AGM.

c) Independent Directors

There has been no change in the composition of Independent Directors.

d) Declaration by Independent Director(s) and Statement on compliance of code of conduct

The Company has received declarations from all the Independent Directors of the Company as prescribed under Section 149(7) of the Companies Act, 2013 and rules made there under that they are fulfilling the criteria of their independence as laid down in Section 149(6) of the Companies Act, 2013.

In compliance with Schedule IV of the Companies Act, 2013, a separate meeting of the Independent Directors was held on 17/03/2026 without the presence of Executive or Non-Independent Directors. All the Independent Directors were present at the Independent Directors meeting.

e) Woman director

Pursuant to the provisions of section 149 of the Companies Act, 2013 and regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of directors of the company is required to be constituted with at least one women director and accordingly, The Company has three women directors on its Board: Ms. Ritika Sodhani - Managing Director, Ms. Aastha Sodhani - Whole-time Director, and Ms. Shiksha Sharma - Independent Director.

13. NOMINATION & REMUNERATION POLICY

The Board of Directors has framed a policy which lays down a framework in relation to remuneration of Directors, Key Managerial Personnel and Senior Management of the Company. The Policy broadly lays down the guiding principles, philosophy and the basis for payment of remuneration to Executive and Non-Executive Directors (by way of sitting fees and commission), Key Managerial Personnel, Senior Management and other employees. The policy also provides the criteria for determining qualifications, positive attributes and Independence of Director and criteria for appointment of Key Managerial Personnel / Senior Management and performance evaluation which are considered by the Nomination and Remuneration Committee and the Board of Directors while making selection of the candidates. The above policy has been posted on the website of the Company. https://sodhanicapital.com/wp-content/uploads/2025/02/Nomination-and-Remuneration-Policy.pdf

14. MEETINGS OF THE BOARD OF DIRECTORS AND GENERAL MEETINGS

During the financial year 2025-2026, a total of 14 (Fourteen) meetings of the Board of Directors were held in accordance with Section 173 of the Companies Act, 2013. The details of these Board meetings are as follows.

S. No.	Date of Board Meeting	No. of Directors entitled to attend	No. of Directors present
1.	08.05.2025	6	5
2.	21.05.2025	6	3
3.	19.06.2025	6	6
4.	17.07.2025	6	5
5.	06.08.2025	6	5
6.	12.08.2025	6	5
7.	20.08.2025	6	6
8.	16.09.2025	6	6
9.	20.09.2025	6	6
10.	07.10.2025	6	5
11.	12.11.2025	6	4

12.	26.12.2025	6	3
13.	27.01.2026	6	3
14.	24.03.2026	6	5

Meetings of Board of Directors held every year in such a manner that not more than one hundred and twenty days shall intervene between two consecutive meetings of the Board as stipulated in the provisions of Companies Act, 2013.

The Composition, category and attendance of each Director at the Board and Annual General Meeting of each Director is as follows:

Name of Director	DIN	Category of Directorship	No. of Board Meeting Entailed to attended	No. of Board Meetings attended	Attendance at the last AGM
Mr. Ajit Shah	08387316	Chairman & Director	14	14	YES
Ms. Ritika Sodhani	09124174	Managing Director	14	14	YES
Ms. Aastha Sodhani	09124152	Whole Time Director	14	14	YES
Ms. Shiksha Sharma	10594233	Independent Director	14	6	YES
Mr. Pulkit Jain	10862310	Independent Director	14	10	YES
Mr. Abhishek Gupta	10863113	Independent Director	14	9	YES

Following are the details of the general meetings of shareholders held during the financial year 2025-2026: -

Type of Meeting (Annual/ Extra- Ordinary)	**Date**
Extra Ordinary General Meeting (Through the Postal Ballot)	20.12.2025
Annual General Meeting	30.08.2025

1. COMMITTEES OF THE BOARD

The Board has constituted various committees to delegate particular matters that require greater and more focused attention in the affairs of the Company. All decisions pertaining to the constitution of committees, appointment of members is taken by the Board. The details of the Committees along with their composition, number of meetings and attendance at the meetings are provided below:

(a) **Audit Committee**:

The Audit committee assists the Board in the dissemination of financial information and in overseeing the financial and accounting processes in the company. The Audit Committee provides direction to the audit function and monitors the quality of internal and statutory audit. The Audit committee take cares of all matters specified in Section 177 of the Companies Act, 2013 and rules made thereunder.

- Composition, Name of Members and Chairperson

S. No.	Name of Director	Designation
1.	Mr. Pulkit Jain	Chairperson (Independent Director)
2.	Mr. Abhishek Gupta	Member (Independent Director)
3.	Ms. Shiksha Sharma	Member (Independent Director)

- Meetings and Attendance during the Financial year 2025-2026

S. No.	Date of Meeting	Name of Members/ Directors		
		Mr. Pulkit Jain	Mr. Abhishek Gupta	Ms. Shiksha Sharma
1.	06.08.2025	√	√	√
2.	12.08.2025	√	√	√
3.	07.10.2025	√	√	√
4.	12.11.2025	√	√	×
5.	27.01.2026	√	√	√
6.	24.03.2026	√	×	√

(b) Stakeholders Relationship Committee

This Committee has been constituted as a good corporate governance practice for taking care of the grievances of all the stakeholders such as shareholders

- Composition, Name of Members and Chairperson

S. No.	Name of Director	Designation
1.	Mr. Abhishek Gupta	Chairperson (Independent Director)
2.	Ms. Ritika Sodhani	Member
3.	Mr. Ajit Shah	Member

➢ Meetings and Attendance during the Financial year 2025-2026

S. No.	**Date of Meeting**	**Name of Members/ Directors**		
		Mr. Abhishek Gupta	Ms. Ritika Sodhani	Mr. Ajit Shah
1.	24.03.2026	√	√	√

(c) **Nomination and Remuneration/ Compensation Committee**:

The Nomination and Remuneration Committee covers all matters specified in Section 178 of the Companies Act, 2013 and rules made thereunder .The committee oversees formation of criteria for determining qualifications, positive attributes and independence of a director The Committee ensures evaluations of Director's performance and recommends to the Board, their appointment/removal based on his/her performance and other matters related to remuneration for Directors, Key Managerial Personnel and Senior Management etc.

➢ Composition, Name of Members and Chairperson

S. No.	**Name of Director**	**Designation**
1.	Mr. Abhishek Gupta	Chairperson (Independent Director)
2.	Ms. Shiksha Sharma	Member (Independent Director)
3.	Mr. Pulkit Jain	Member (Independent Director)

➢ Meetings and Attendance during the Financial year 2025-2026

S. No.	**Date of Meeting**	**Name of Members/ Directors**		
		Mr. Abhishek Gupta	Ms. Shiksha Sharma	Mr. Pulkit Jain
1.	12/11/2025	√	√	√

15. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, Your Directors state that—

a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;

c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) they have prepared the annual accounts for the financial year ended March 31,2026 on a going concern basis; and
e) they have laid down internal financial controls for the Company and such internal financial controls are adequate and operating effectively
f) they have devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. ACCEPTANCE OF DEPOSITS

The Company has not accepted any deposits from the public within the meaning of Section 73 of the Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014 The Directors of the company from whom money is received, furnish to the company at the time of giving the money, a declaration in writing to the effect that the amount is not being given out of funds acquired by them by borrowing or accepting loans or deposits from others and the company shall disclose the details of money so accepted in the Board's report.

17. INVESTOR EDUCATION AND PROTECTION FUND

There were no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year.

18. AUDITORS AND THEIR REPORT THEREON

(a) Statutory Auditor

M/s Rajvanshi and Associates, Chartered Accountants (FRN 005069C), were appointed as the Statutory Auditors of the company for a period of 5 years from the conclusion of the 6th Annual General Meeting till the conclusion of the 11th Annual General Meeting.

Further, there are no qualifications, reservations, adverse remarks or disclaimers made by the Statutory Auditors in their report on the Annual Financial Statements for Financial Year 2025-26.

(b) Secretarial Auditors

The provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and In terms of Regulation 24A read with other applicable provisions of the SEBI Listing Regulations and applicable provisions of the Companies Act, 2013, the Company has appointed not applicable to the company **M/s RAUNAK BANSAL & ASSOCIATES, Practicing Company Secretaries** as the as the Secretarial auditors of the Company for the financial year 2025-26. (Annexure C)

(c) Internal Auditors

Pursuant to Section 138(1) of the Companies Act, 2013, the Company has appointed M/S D. Jain & Co having (FRN.015243C) as Internal Auditor of the Company to conduct Internal Audit of the functions and activities of the Company for Financial Year 2025-26.for the financial year 2025-26.

(d) Cost Auditors

The provisions of Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Rules, 2014, the maintenance of cost records has not been specified by the Central Government under the said section for the business activities carried out by the Company.
Hence, provision of appointment of Cost Auditors & maintenance cost records is not applicable to the Company.

19. INTERNAL FINANCIAL CONTROL AND THEIR ADEQUACY

The Company has in place adequate internal financial control systems, commensurate with the size, scale, and complexity of its operations. The Company has appropriate policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information. During the year under review, the Company has not come across any incidence of fraud. The internal auditor monitors and evaluates the efficacy and adequacy of internal control systems in the Company. Based on the report of the internal auditor, the respective departments undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions if any thereon are presented to the Audit Committee of the Board.

20. 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

21. SECRETARIAL STANDARDS

The Company is regularly adhering with the Secretarial Standards- I & II as issued by the Council of the Institute of Company Secretaries of India and thereafter approved by the Central Government under section 118 (10) of Companies Act 2013.

22. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year were on an arm’s length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large and Approval of the Board of Directors & shareholders was obtained wherever required. The details of the related party transactions are disclosed as per Generally Accepted Accounting Principles in India (Indian GAAP) and set out in the note 25 to the Standalone Financial Statements forming part of this annual report. The details forming part of the Related Party Transactions in Form No. AOC-2 is annexed herewith (Annexure B).

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

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A. Conservation of energy:

i.	the steps taken or impact on conservation of energy	N.A.
ii.	the steps taken by the company for utilizing alternate sources of energy	N.A.
iii.	the capital investment on energy conservation equipment's	N.A.

B. Technology absorption:

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

C. **FOREIGN EXCHANGE EARNINGS AND OUTGO**

Particular	**2025**	**2024**
Earning	NIL	NIL
Outgo	NIL	NIL

24. RISK MANAGEMENT

The Company has established a well-defined process of risk management, wherein the identification, analysis and assessment of the various risks, measuring of the probable impact of such risks, formulation of risk mitigation strategy and implementation of the same takes place in a structured manner. Though the various risks associated with the business cannot be eliminated completely, all efforts are made to minimize the impact of such risks on the operations of the Company. The Company on various activities also puts necessary internal control systems in place across the board to ensure that business operations are directed towards attaining the stated organizational objectives with optimum utilization of the resources.

25. BOARD EVALUATION

The Companies Act, 2013 stipulate the evaluation of the performance of the Board, its Committees, Individual Directors, and the Chairperson.

The Company has formulated a Board Evaluation template for performance evaluation of the Independent Directors, the Board, its committees, and other individual Directors which includes criteria for performance evaluation of the Non-Executive Directors and Executive Directors.

The template provides the criteria for assessing the performance of Directors and comprises of various key areas such as attendance at Board and Committee Meetings, quality of contribution to Board discussions and decisions, strategic insights, or inputs regarding future growth of the Company and its performance, ability to challenge views in a constructive manner, knowledge acquired regarding the Company's business/ activities, understanding of industry and global trends, etc

The evaluation involves self-evaluation by the Board Member and subsequent assessment by the Board of Directors. A member of the Board will not participate in the discussion of his/her evaluation.

The formal Board evaluation as mandated under the Companies Act.

26. PARTICULARS OF EMPLOYEES

There is no employee receiving remuneration in excess of limits prescribed in sub-rule (2) of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
In alignment with the principles of Diversity, Equity, and Inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31,2026.

- Male Employees:-8
- Female Employees:- 19
- Transgender Employees:-NIL

This disclosure reinforces the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

The same is enclosed as Annexure - D of the Annual Report.

27. REMUNERATION GIVEN TO THE MANAGING DIRECTOR

The managing director of the company, Ms. Ritika Sodhani occupies the office of the managing director in Sodhani Capital Limited was paid remuneration to the tune of ₹1,00,000/- (rupees One lakhs only) p.m. form your company during and for the financial year ended on March 31, 2026.

The company does not have any subsidiary company.

28. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS/COURTS

There are no significant and material orders passed by the Courts or any other regulators which would impact the going concern status of the Company and its future Operation.

29. CORPORATE GOVERNANCE CERTIFICATE

The Company being listed on the SME Platform of BSE is exempted from provisions of Corporate Governance as per Regulation 15 of the SEBI (LODR) Regulations, 2015.

Hence the Company is not required to disclose information as covered under Para (C), (D) and (E) of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Hence Corporate Governance Report is not required to be annexed with Annual Report. However, the Board of Directors and the management of the Company take all necessary steps to ensure that a good corporate governance structure is maintained and followed by the Company.

The Board is moving ahead with an aim of maintaining a sustainable corporate environment which can keep a check and balance on the governance of the Company.

30. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management's Discussion and Analysis Report for the period under review, in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 (the "Amended Listing Regulations"), is presented in a separate section forming part of the Annual Report (Attached in the Annexure A)

31. CERTIFICATION FROM CHIEF FINANCIAL OFFICER/ MANAGING DIRECTOR OF THE COMPANY:

The Company has obtained a Compliance Certificate in accordance with Regulation 17(8) of SEBI (Listing obligations and disclosures Requirements) Regulations, 2015 from Ms. Ritika Sodhani, Managing Director and Mr. Bhagvat Parsad OJha Chief Financial Officer (CFO) of the Company.

The same is enclosed as Annexure - E of the Annual Report.

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

The Company has duly complied with provisions relating to the constitution of Internal Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has put in place a policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. All employees (permanent, contractual, temporary, trainees) are covered under the policy. During the Financial Year 2025-26, there was no case filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The composition of Committee:

S.No	Name of Member	Designation
1	Ms. Ritika Sodhani	Presiding Officer
2	Mr. Hari Parsad Kumavat	Internal Member
3	Mr. Ankit Sodhani	Internal Member
4	Ms. Shretima Bagri	External Member

The following is a summary of Sexual Harassment complaints received and disposed of during the financial year 2025-26:

No. of complaints pending at the beginning of the year	No. of complaints received during the year	No. of complaints resolved during the year	No. of complaints pending at the end of the year
NIL	NIL	NIL	NIL

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

Pursuant to provisions of Section 134(3) (l) there was No Material changes occurred affecting the financial position of the Company which have occurred between ends of the financial year to which the financial statements relate and date of report.

34. CORPORATE SOCIAL RESPONSIBILITY (CSR)

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, our Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

The Company was not required to constitute Corporate Social Responsibility committee under the section 135 of Companies Act, 2015.

35. CODE OF CONDUCT FOR PROHIBITION OF INSIDER TRADING

The Board of Directors has adopted the Code of conduct for prevention of Insider Trading in accordance with the requirement of the Securities & Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. The Code of Conduct is applicable to all the directors and such identified employees of the Company as well as who are expected to have access to unpublished price sensitive information related to the Company.
The code of the Company lays down guidelines and procedures to be followed and disclosures to be made while dealing with shares of the Company as well as consequences of disclosures to be made while dealing with shares of the Company as well as consequences of violation. The Policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company's shares.

36. INVESTOR GRIEVANCE REDRESSAL

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status.

The Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. There is no pending complaints on the SCORES as of March 31, 2026.

37. REGISTRAR AND SHARE TRANSFER AGENT:

The Company is required to appoint a Registrar and Share Transfer Agent.

The Company has appointed **NSDL DATABASE MANAGEMENT LIMITED** as its Registrar and Share Transfer Agent (RTA) to handle all share registry work, both in physical and electronic form.

38. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

Pursuant to the provisions of Section 177 (9) of the Companies Act, 2013 and the Rules made thereunder, the Company has established Vigil Mechanism/Whistle Blower Policy. Policy inter alia, include the mechanism for:

a) all Directors and employees of the Company to report suspected or actual occurrence of illegal, unethical or inappropriate actions, behaviours or practices by Directors/employees without fear of retribution. The Directors/employees can voice their concerns on irregularities, malpractices and other misdemeanours through this Policy;

b) provides necessary safeguards and protection to the Directors/ employees who disclose the instances of unethical practices/behaviour observed in the Company;

c) The mechanism also provides for direct access to the Chairman of the Audit Committee in exceptional cases;

Vigil Mechanism/Whistle Blower Policy is available on the website of the company at https://sodhanicapital.com/wp-content/uploads/2025/02/VIGIL-MECHANISM WHISTLE-BLOWER-POLICY.pdf

39. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review, neither any application was made by the company nor any proceeding was initiated or pending against the Company under the Insolvency and Bankruptcy Code, 2016.

40. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are presently not applicable to the Company, as the number of employees is below the statutory threshold prescribed under the Act.

Nevertheless, the Company is committed to upholding the principles of a safe, inclusive, and respectful workplace. Even though the statutory provisions are not applicable, the Company ensures that no form of harassment or discrimination is tolerated and that any grievance, if reported, will be dealt with promptly and fairly in line with the spirit of the Act.

41. POLICY FOR PRESERVATION OF DOCUMENTS

In accordance with the Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Policy for preservation of documents (The Policy) has been framed and adopted by the Board of Directors of the Company in their Board Meeting to aid the employees in handling the Documents efficiently. This Policy not only covers the various aspects on preservation of the Documents, but also the safe disposal/destruction of the Documents.
The policy is disclosed on the website of the company under the link https://sodhanicapital.com/wp-content/uploads/2025/02/Policy-on-Preservation-of-Documents-and-Archival-Policy.pdf

42. DISCLOSURE AS PER THE RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

In terms of the provisions of section 197(12) of the Act read with rule 5 of the Companies (Appointment Remuneration of Managerial Personnel) Rules, 2014, including any statutory modification(s) thereof for the time being in force, the details of remuneration etc. of directors, key managerial personnel and employees covered under the said rules are enclosed herewith as Annexure – D.

43. OTHER DISCLOSURES

- There was no commission paid by the company to its managing director or whole-time directors, so no disclosure required in pursuance to the section 197(14) of The Companies Act, 2013.
- There was no revision of financial statements and the Board's Report of the Company during financial year;

➢ **Disclosures with respect to demat suspense account/ unclaimed suspense account**

There are no shares of the Company held in demat suspense account or unclaimed suspense account.

➢ **Disclosure of certain types of agreements binding listed entities**

There are no agreements referred under clause 5A of paragraph A of Part A of Schedule III of SEBI (LODR) Regulations, 2015 which can impact the management or control of the Company or impose any restriction or create any liability upon the Company.

➢ **Disclosure of Accounting Treatment**

The financial statements have been prepared on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP comprises mandatory accounting standards as specified under the section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014.

44. BOARD'S OPINION ON THE INTEGRITY, EXPERTISE, AND EXPERIENCE OF INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

The Board of Directors is pleased to affirm its strong confidence in the integrity, expertise, and experience of the independent directors appointed during the year. Each appointee has demonstrated exceptional proficiency in their respective fields, bringing invaluable knowledge and strategic insight to the Board.

The appointment process involved a rigorous selection procedure, ensuring that candidates possessed not only the necessary skills and qualifications but also upheld the highest standards of ethical conduct and corporate governance. The Board believes that the independent directors appointed possess the integrity, objectivity, and independence required to make impartial judgments, safeguard shareholder interests, and effectively challenge management.

The diverse backgrounds and experiences of these directors, encompassing a wide range of industries and disciplines, significantly enhance the overall governance framework of the Company. Their professional expertise, combined with a deep understanding of the industry, ensures that the Board is well-equipped to navigate complex business challenges and drive the Company's long-term success.

In conclusion, the Board is confident that the independent directors appointed during the year will continue to make meaningful contributions to the Company's growth, governance, and overall success.

45. FAMILIARIZATION / ORIENTATION PROGRAM FOR INDEPENDENT DIRECTORS:

The Independent Directors attend a Familiarization / Orientation Program on being inducted into the Board. Further, various other programmes are conducted for the benefit of Independent Directors to provide periodical updates on regulatory front, industry developments and any other significant matters of importance. The details of Familiarization Program to be provided in the Corporate Governance Report and is on the Company's Website is not applicable to company as company is listed on SME platform.

46. DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

According to Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Code of Conduct of the Company has been approved and adopted by the Board of Directors of the Company. All Board members and senior management personnel have affirmed the compliance with the code.

In compliance with the Listing Regulations, a confirmation from the Managing Director regarding the adherence to this Code by all Directors and Senior Management is incorporated into this report as Annexure-F.

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

During the year under review, there was no instance of one-time settlement with any Bank/Financial Institution. Hence, the disclosure relating to difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks/Financial Institutions is not applicable to the Company.

48. DEMATERIALIZATION:

The Company has tied up with National Securities Depository Ltd. (NSDL) and Central Depository Services (India) Ltd. (CDSL) to enable the members to trade and hold shares in an electronic/dematerialized form. The shareholders are advised to take benefits of dematerialization.

49. UNCLAIMED AND UNPAID DIVIDENDS:

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

50. CAUTIONARY STATEMENT

Statements in the annual return particularly those which relate to Management Discussion & Analysis Report may constitute forward-looking statements within the meaning of applicable laws and regulations. Although the expectations are based on reasonable assumptions, the actual result might differ.

51. APPRECIATION AND ACKNOWLEDGEMENT

Your Directors express their sincere gratitude for the assistance and cooperation extended by the customers, various Government, Semi-Government, and Local

Authorities, Suppliers, Shareholders, Business Association. Your Directors also wish to place on record their deep appreciation for the dedication & hard work put by the employees at all levels towards the growth of the Company. Last but not the least, the Board of Directors wishes to thank Investors/Shareholders for their support, cooperation and faith in the Company.

For and on behalf of the Board of Directors
SODHANI CAPITAL LIMITED

Sd/-	**Sd/-**	**Sd/-**
Mr. Ajit shah	**Ms. Ritika Sodhani**	**Ms.Aastha Sodhani**
(Chairperson & Director)	**(Managing Director)**	**(Whole time Director)**
DIN: 08387316	**DIN:09124174**	**09124152**

Date:27.07.2026
Place: Jaipur

Annexure A

MANAGEMENT DISCUSSION AND ANALYSIS REPORT - FY 2025-26

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

Mutual Funds in India have emerged as a powerful force, enabling millions of Indians to take control of their financial prosperity. It has become a beacon of opportunity and growth, fundamentally transforming the way everyday investors access capital markets. This positive evolution is driven by a vibrant ecosystem that interconnects investors, asset managers, financial advisors and distributors, an array of service providers, media and very importantly, the regulator, The Securities and Exchange Board of India (SEBI). this dynamic ecosystem not only drives the industry's sustained expansion but also paves the path toward financial freedom for millions of households, empowering them to build long-term wealth and security. The Indian mutual fund industry witnessed robust growth during FY 2025-26. The industry's Assets Under Management - AUM crossed ₹70 lakh crore, registering a YoY growth of ~18%. Systematic Investment Plan - SIP inflows remained strong, consistently exceeding ₹25,000 crores per month, reflecting growing retail investor confidence and financialization of savings.
SEBI and AMFI continued to focus on investor protection, transparency, and expansion of distribution network in B-30 cities. The rise of digital platforms, UPI-based SIPs, and fintech partnerships has significantly improved penetration.

Assets under management (AUM) of the domestic mutual fund industry, rose 6.47% in April 2025 due to net positive flows in open-ended categories, led by debt funds and markto-market (MTM) gains in equity. The industry witnessed net inflows of Rs 2.77 lakh crore during the month, with ~79% flows from the debt category. (https://www.amfiindia.com/Themes/Theme1/downloads/AMFIMonthlyNote_April2025.pdf)

April 2025 recorded the highest ever monthly SIP contribution, standing at Rs 26,632 crore. The number of contributing SIP accounts has increased to 8.38 crore in April 2025 from 8.11 crore in March 2025. (https://www.amfiindia.com/Themes/Theme1/downloads/AMFIMonthlyNote_April2025.pdf)

The mutual fund industry's AUM grew 6.47% from Rs 65.74 lakh crore in March 2025 to Rs 69.99 lakh crore in April 2025. During the month, the industry witnessed positive flows of Rs 2.77 lakh crore, with the debt category leading the pack, followed by the equity category. The growth was further driven by MTM gains as equity markets posted another on-month gain in April, with the Nifty 50 and Sensex climbing 3.48% and 3.67%, respectively. The rally was largely concentrated in the latter half of the month, supported by strong foreign inflows, with foreign institutional investors (FIIs) injecting over Rs 30,000 crore into domestic equities during a 10-day span ending in April 2025. Domestic institutional investors (DIIs) also provided steady support, purchasing Rs 28,228 crore worth of equities in April, though this was lower than the equities bought in March 2025 (worth Rs 37,586 crore). Market sentiment was further buoyed by a slowdown in foreign fund outflows, helped by easing global tariff concerns and a weakening dollar index. FIIs turned net buyers in April and purchased equities worth Rs 4,223 crore, reversing their net sales of Rs 3,973 crore in March. (https://www.amfiindia.com/Themes/Theme1/downloads/AMFIMonthlyNote_April2025.pdf)

2. BUSINESS OVERVIEW

Sodhani Capital Limited Serves as the main point of contact for Retail and HNI clients, offering services like mutual funds and basic investment advice.

- **Expertise & Learning (Trust)-** With a laser-sharp focus on continuous learning, we strive to be the ultimate, trusted first point of contact for any financial or investment product query.
- **Customer First (Empathy)-** Treating our customers exactly how we would want to be treated- with absolute respect, transparency, and integrity.
- **Operational Excellence (Efficiency)-** Dedicated to building highly efficient operations to deliver seamless, hassle-free experiences for our clients.
- **Continuous Innovation (Growth)-** We constantly innovate and evolve our strategies to anticipate and meet the unmet financial needs of our investors.

3. OPPORTUNITIES AND THREATS

- **<u>Opportunities:</u>**

(a) Low mutual fund penetration in India at ~4% of household savings vs global average of 15%+ provides huge headroom for growth.
(b) Rising financial literacy and shift from physical to financial assets in Tier-2/Tier-3 cities.
(c) BSE SME listing has enhanced Company's credibility and access to capital for expanding distribution network.
(d) Technology integration for seamless on-boarding and UPI-based SIPs to tap young investors.
(e) Systematic Investment Plans (SIPs) are seeing phenomenal adoption, bringing in highly predictable, recurring retail capital flows.
(f) Enhanced digital infrastructure—such as centralized Know Your Distributor (KYD) and digital KYC frameworks—lowers customer acquisition costs and improves remote distribution.

- **<u>Threats:</u>**

(a) Market volatility impacting investor sentiment and AUM growth.
(b) Intense competition from banks, national distributors, and fintech platforms.
(c) Regulatory changes in TER, commission structure, or distributor norms by SEBI/AMFI.
(d) Risk of mis-selling and associated reputational damage.
(e) Mutual Fund Schemes are not guaranteed or assured return products

(f) Past performance does not guarantee future performance of any Mutual Fund Scheme.

4. SEGMENT–WISE OR PRODUCT-WISE PERFORMANCE

The Company Scalability remained resilient to the market instability. Generated ₹123.75 Cr in Net Fresh Inflows, which successfully neutralized a negative market impact of ₹11.13 Cr to drive overall AUM growth. Strengthened the retail and HNI footprint by onboarding 265+ new clients during the fiscal year. Revenue growth of 11% YoY with EBITDA remaining flattish exhibiting 2% growth YoY largely impacted by the strategic expansion plans.

5. OUTLOOK

The outlook for the mutual fund industry remains positive. With India's GDP growth, rising per capita income, and government's focus on financial inclusion, the industry is expected to maintain double-digit growth. The Company, leveraging its BSE SME listed status and AMFI registration, plans to expand its geographic reach, invest in technology, and strengthen investor education initiatives to capture this growth, while ensuring strict compliance with SEBI, AMFI, and BSE guidelines.
The mutual fund industry and its regulatory body, the Association of Mutual Funds in India (AMFI), remains incredibly bullish. Supported by strong institutional frameworks, sustained retail participation, and massive Systematic Investment Plan (SIP) inflows, the Indian market continues to experience exponential growth.

6. RISKS AND CONCERNS

The Company's performance is linked to capital market performance and investor sentiment. Key risks include regulatory risk, market risk, operational risk related to technology, and competition risk. The Company has a comprehensive risk management framework to identify, monitor, and mitigate such risks. All distributor activities are carried out in accordance with AMFI Code of Conduct and SEBI guidelines to avoid mis-selling.

The industry faces strict oversight, volatile economic conditions, and high compliance burdens that directly impact fund operations. The Company, being an AMFI registered mutual fund distributor, is exposed to various risks that may impact its business operations and financial performance. The key risks include:

- **Regulatory Risk**: The business of the company is highly regulated by SEBI and AMFI. Any adverse changes in regulations may impact the revenue and operations of the Company.
- **Market Risk:** The Company's revenue is directly linked to Assets Under Management - AUM mobilized. Adverse market conditions, prolonged volatility, or bearish sentiment may lead to lower inflows, higher redemptions, and decline in AUM, thereby impacting commission income.

- **Operational & Technology Risk:** Dependency on digital platforms, RTA systems, exposes the Company to risks of technical glitches, cyber security threats, and data privacy breaches. Any failure may disrupt services and affect investor confidence.

- **Competition Risk:** The Company faces intense competition from banks, national distributors, fintech platforms, and direct plans. Increasing investor preference for direct plans may impact the Company's commission income.

- **Reputational Risk:** Any instance of mis-selling, non-compliance with AMFI Code of Conduct, or investor grievances may lead to regulatory action, ARN cancellation, and reputational damage.

The Company has implemented adequate risk management policies, internal controls, and regular training programs to mitigate these risks. All activities are carried out in strict compliance with SEBI Regulations, AMFI Guidelines, and Code of Conduct for Mutual Fund Distributors.

7. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

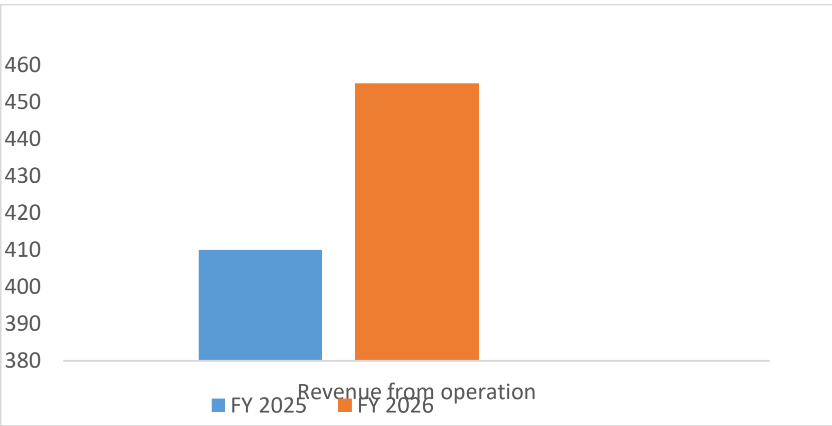
The Company has adequate internal control systems commensurate with its size, scale, and nature of operations. The internal control framework is designed to ensure compliance with applicable laws including SEBI - Mutual Funds Regulations, AMFI Guidelines, Companies Act, 2013, and BSE SME listing requirements.

8. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the year under review, strong financial performance coupled with improved operational efficiency contributed significantly to the overall performance of the Company.

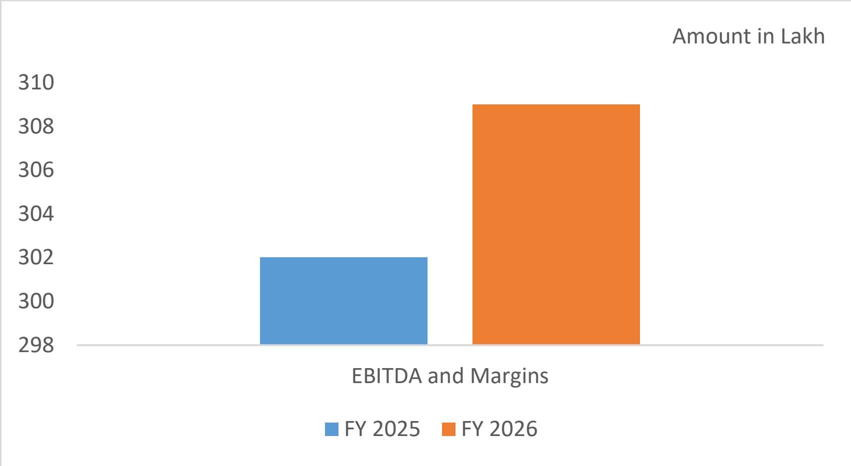
- **Financial Growth of the Company**

Revenue from Operations

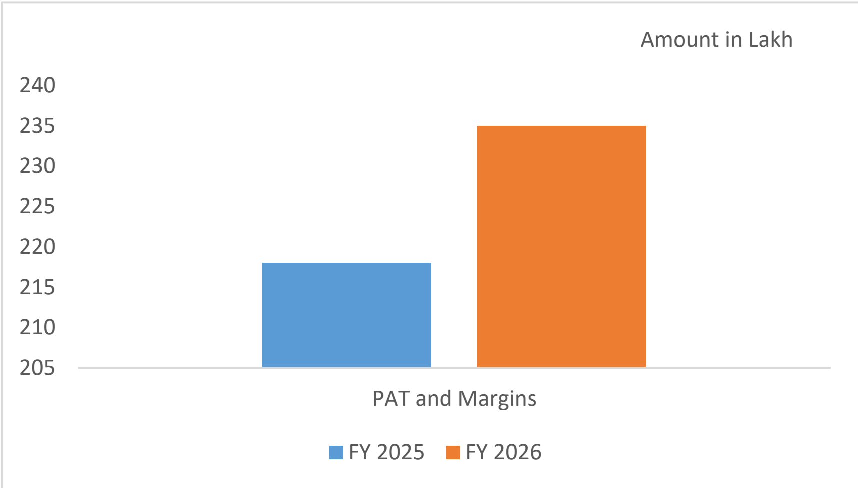


SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

EBITDA and Margins

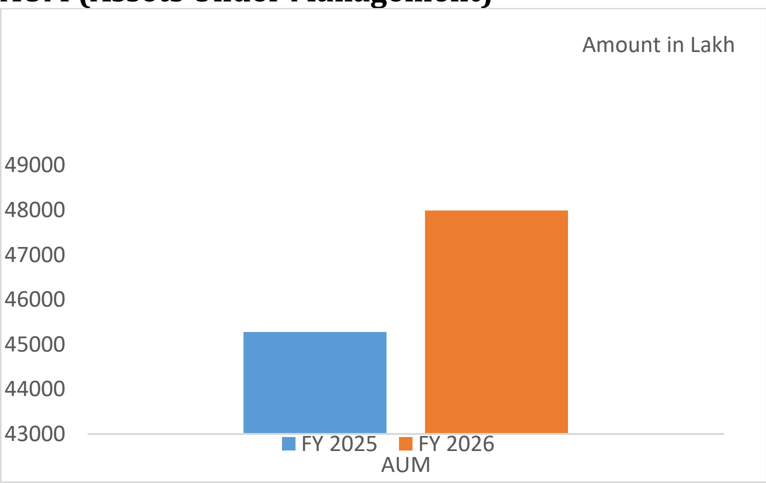


PAT and Margins

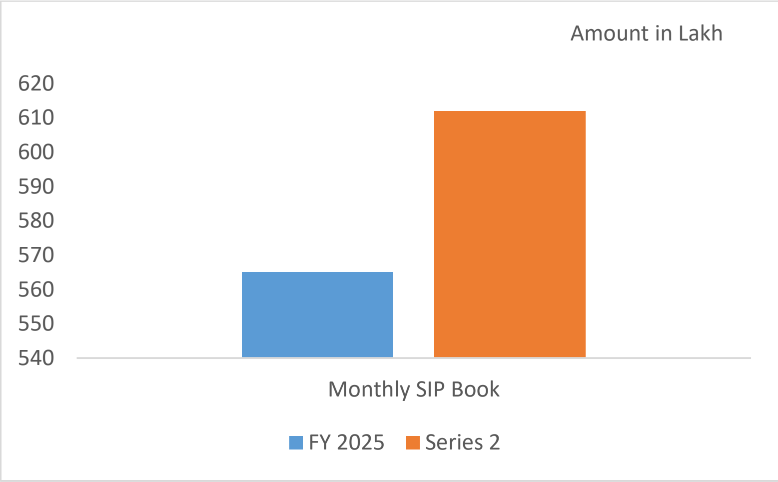


- **Operational Growth**

AUM (Assets Under Management)



Monthly SIP Book



9. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

The Company believes that employees are its most valuable asset. As on March 31, 2026, the Company had 11 employees. Regular training on AMFI guidelines, SEBI regulations, and product knowledge is imparted to the team. Employee relations remained cordial throughout the year.

The Company follows a policy of hiring experienced, qualified, and skilled professionals to ensure best-in-class service to investors.

Employee relations remained cordial and harmonious throughout the year. The Company maintains a positive work culture focused on transparency, compliance, and customer service. There were no material developments or disputes in industrial relations during the year under review.

10. HEALTH, SAFETY, AND ENVIRONMENT PROTECTION

- Nature of Operations: Being a financial services company registered with AMFI, the Company's operations do not involve manufacturing, use of hazardous materials, or processes that impact the environment significantly. Hence, the business is classified as low-risk from health, safety, and environmental perspective.
- Workplace Safety: The Company maintains a safe workplace with fire extinguishers, smoke detectors, and clearly marked emergency exits. Regular checks are conducted to ensure compliance with fire safety and building safety norms. All employees are briefed on safety protocols during induction.
- Health & Wellbeing: The Company focuses on employee wellbeing through ergonomic workstations, regular health check-up camps, and flexible work

policies. The office premises comply with standards under the Factories Act, 1948 and Shops & Establishments Act as applicable.

- Environment Protection: The Company is committed to environmental sustainability through:
  - Digital-first approach: Paperless client onboarding, e-signatures, and digital storage of records
  - Energy conservation: Use of LED lighting, power-saving modes, and regular maintenance of AC/HVAC systems
  - E-waste management: Disposal of old computers/electronics through authorized e-waste recyclers as per E-Waste Rules, 2016

11. CAUTIONARY STATEMENT

Statements in this MD&A describing the Company’s objectives, projections, estimates, and expectations may be ‘forward-looking statements’ within the meaning of applicable laws and regulations. Actual results could differ materially from those expressed or implied due to various risks and uncertainties.

For and on behalf of the Board of Directors
SODHANI CAPITAL LIMITED

Sd/-	**Sd/-**	**Sd/-**
Mr. Ajit shah	**Ms. Ritika Sodhani**	**Ms.Aastha Sodhani**
(Chairperson & Director)	**(Managing Director)**	**(Whole time Director)**
DIN: 08387316	**DIN:09124174**	**09124152**

Date:27.07.2026
Place: Jaipur

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

Annexure B

FORM NO. AOC-2

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

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

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

S. No.	Particulars	Details
a)	Name(s) of the related party and nature of relationship:	NA
b)	Nature of contracts/arrangements/transactions	NA
c)	Duration of the contracts/arrangements/transactions	NA
d)	Salient terms of the contracts or arrangements or transactions including the value, if any	NA
e)	Justification for entering into such contracts or arrangements or transactions	NA
f)	Date(s) of approval by the Board	NA
g)	Amount paid as advances, if any	NA
h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	NA

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

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any (Amount in Rs. Lakhs)	Date(s) of approval by the board/ shareholders if any	Amount paid as advances, if any
1	Rajesh Kumar Sodhani (Relative of Director)	Rent Paid	-	21.77	08.05.2025	-
2	Sodhani Academy Of Fintech Enablers Limited	Rent Received	-	0.94	27.01.2026	-
3	Ankit Sodhani (Relative of Director)	Salary Paid	-	8.12	08.05.2025	-

For and on behalf of the Board of Directors
SODHANI CAPITAL LIMITED

Sd/-	**Sd/-**	**Sd/-**
Mr. Ajit shah	**Ms. Ritika Sodhani**	**Ms.Aastha Sodhani**
(Chairperson & Director)	**(Managing Director)**	**(Whole time Director)**
DIN: 08387316	**DIN:09124174**	**09124152**

Date:27.07.2026
Place: Jaipur

ANNEXURE –C

Form No. MR-3
SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st March, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
SODHANI CAPITAL LIMITED
1st Floor, C-373 Vaishali Nagar, Jaipur,
Rajasthan, India, 302021
[CIN: L65991RJ2019PLC064264]

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by SODHANI CAPITAL LIMITED [CIN: L65991RJ2019PLC064264] (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on **31st March, 2026** ('Audit Period') 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 the Company for the financial year ended on **31st March, 2026** according to the provisions of:

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

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

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

iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowing.
[The Company has not raised any External Commercial Borrowings during the Audit period];

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 (Share Based Employee Benefits) Regulations, 2021 (not applicable to the company during the audit period);
(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021 (not applicable to the company during the audit period);
(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 to the company during the audit period);
(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (not applicable to the company during the audit period);
i.) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
j.) the Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;

As confirmed by the management, there are no sector specific laws that are applicable specifically to the company.

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

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

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

Adequate notice is given to all the 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.

Board take decision by majority of directors while the dissenting directors' views are captured and recorded as part of the minutes.

We further report that:
There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable Laws, Rules, Regulations and guidelines.

We further report that:
During the audit period, except for the below event, there was no event/action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc.

We further report that during the audit period some major events were taken in Company having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc of which some are as under: -

• Made an Initial Public Offer (IPO) for Upto Rs. 21,00,000 Equity Shares of Rs. 10/- each at an issue price of Rs. 51/- per share (including a securities premium of Rs. 41 per Equity Share) having a total issue price of Rs. 1071.00/- Lakh and the issue was fully subscribed.

- **Break-up of Issue:**
- Fresh Issue:1690000 equity share
- Offer for Sale (OFS):410000 equity share

- **Details of Selling Shareholders under OFS:**
- Mr. Rajesh Kumar Sodhani-3,00,000 Shares
- Ms. Priya Sodhani-1,10,000 Shares

The Company listed its entire capital of 21,00,000 equity shares on the EMERGE SME platform of BSE w.e.f. **October 06, 2025**.

However, there were no instances of following during the audit period: -

• Redemption / Buy-Back of securities.
• Merger/Amalgamation /Reconstruction.
• Foreign Technical Collaborations.
• Major decisions by Members in pursuant to Section 180 of the Act

We further report that during the Audit Period, Other than as mentioned above there were no any specific event/ action that can have a major bearing on the company's compliance responsibilities in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.,

For. Raunak Bansal & Associates,
Company Secretaries
Sd/-

Raunak Bansal
Proprietor
Mem.No.: FCS 13611
C.P.No.: 19083
Firm Reg. No.: S2017RJ526600
UDIN.: F013611H000950712
P/R No.: 994/2020

Date.: 27.07.2026
Place.: Jaipur

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

RAUNAK BANSAL & ASSOCIATES
PRACTICING COMPANY SECRETARIES
Unique Code No: S2017RJ526600
Peer Review Certificate No: 994/2020

Annexure to Secretarial Audit Report

To,
The Members,
SODHANI CAPITAL LIMITED
1st Floor, C-373 Vaishali Nagar, Jaipur,
Rajasthan, India, 302021
[CIN: L65991RJ2019PLC064264]

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

1. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

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

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

4. Wherever required, we have obtained the Management representations about the compliance of Laws, Rules and Regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable Laws, Rules, Regulations, Standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis

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

For. Raunak Bansal & Associates,
Company Secretaries

Sd/-
Raunak Bansal
Proprietor

RAUNAK BANSAL & ASSOCIATES
PRACTICING COMPANY SECRETARIES
Unique Code No: S2017RJ526600
Peer Review Certificate No: 994/2020

Mem.No.: FCS 13611
C.P.No.: 19083
Firm Reg. No.: S2017RJ526600
UDIN.: F013611H000950712

P/R No.: 994/2020

Date.: 27.07.2026
Place.: Jaipur

RAUNAK BANSAL & ASSOCIATES
PRACTICING COMPANY SECRETARIES
Unique Code No: S2017RJ526600
Peer Review Certificate No: 994/2020

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

To,
The Members,
SODHANI CAPITAL LIMITED
1st Floor, C-373 Vaishali Nagar, Jaipur,
Rajasthan, India, 302021
[CIN: L65991RJ2019PLC064264]

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of SODHANI CAPITAL LIMITED having CIN: **L65991RJ2019PLC064264** and having registered office at -1st FLOOR, C-373 VAISHALI NAGAR, JAIPUR, RAJASTHAN, INDIA, 302021 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on March 31, 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.

DIN/ PAN	Full Name	Designation	Date of Appointment	Date of Cessation
08387316	Mr. Ajit Shah	Chairman & Director	12/03/2019	NA
09124174	Ms. Ritika Sodhani	Managing Director	29/03/2021	NA
09124152	Ms. Aastha Sodhani	Whole Time Director	29/03/2021	NA
10594233	Ms. Shiksha Sharma	Independent Director	05/12/2024	NA
10862310	Mr. Pulkit Jain	Independent Director	05/12/2024	NA
10863113	Mr. Abhishek Gupta	Independent Director	05/12/2024	NA

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

For. Raunak Bansal & Associates,
Company Secretaries
Sd/-

Raunak Bansal
Proprietor
Mem.No.: FCS 13611
C.P.No.: 19083
Firm Reg. No.: S2017RJ526600
UDIN.: F013611H000956278
P/R No.: 994/2020

Date.: 28.07.2026
Place.: Jaipur

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

Annexure -D

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

1. **The ratio of the remuneration of each Director to the median remuneration of the employees of the Company:-**
   The remuneration of each Director, Chief Financial Officer and Company Secretary, the percentage increase in their remuneration during the financial year 2025-26 and the ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year **2025-26** are as under:

S. No.	Name	Designation	Remuneration in F.Y. 2025-26 (Rs. In Lacs)	Remuneration in F.Y. 2024-25 (Rs. In Lacs)	% change in remuneration	% of Equity held
1	Ms. Ritika Sodhani	Managing Director	11.68	12.00	-2.67%	7.07%
2	Ms. Aastha Sodhani	Whole Time Director	7.48	3.82	+95.81%	7.07%
3	Mr. Ajit Shah	Chairman & Director	10.54	10.80	-2.41%	-
4	Mr. Bhagvat Prasad Ojha	Chief Financial Officer	3.25	0	-	-
5	Ms. Renu Sharma	Company Secretary	3.32	0	-	-

Note:-The Company's Non-Executive Directors and Including Independent Directors of the Company were paid only sitting fee during the financial year as per the statutory provisions of the Companies Act 2013. Hence, their ration to Median Remuneration and percentage increase in remuneration have not been considered.

2. The median was calculated on the CTC Basis
3. The median remuneration of employees of the Company during the financial year (2025-26) was **Rs. 1,26,145.00**, and ratio of the remuneration of each Director to

the median remuneration of the employees of the Company for the financial year is provided in the above table.

4. The percentage Increase in the median remuneration of the employees in the FY (2025-26): **-49**%
5. There were 24 permanent employees on the rolls of Company as on March 31, 2026
6. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year 40.80% and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: 11.64%
7. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

Annexure –E

CERTIFICATE BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER

(Pursuant to Part B of Schedule II read with Regulation 17 (8) of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015)

To,
The Board of Directors,
SODHANI CAPITAL LIMITED
1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Dear Sir/ Ma'am

We, Ritika Sodhani Managing Director and Mr. Bhagvat Prasad Ojha Chief Financial Officer of the Company, do hereby jointly declare and certify that:

A. We have reviewed Financial Statements (Balance-Sheet, Statement of profit and loss account, and all the schedules and notes on accounts) and the Cash Flow Statement Results and Board Report for the year ended 31st March, 2026 to the best of our knowledge and belief, we state that:

   (1). These financial statements do not contain any materially untrue statement or omit any material fact nor contain statements that might be misleading.
   (2). These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. To the best of our knowledge and belief, no transactions entered into by the Company during the year ended 31st March 2026, which are fraudulent, illegal or violative of the Company's code of conduct.

C. That we accept responsibility for establishing and maintaining internal controls, we have evaluated the effectiveness of the internal control systems of the Company 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 have become aware and the steps that we had taken or propose to take to rectify the identified deficiencies.

D. We have indicated to the auditors and the Audit committee

1. There has not been any significant change in internal control over financial reporting during the year under reference;
2. There has not been any significant change in accounting policies during the year requiring disclosure in the notes to the financial statements; and

3. There have been no instances of significant fraud of which we have become aware and the involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on behalf of the Board of Directors
SODHANI CAPITAL LIMITED

Sd/-	**Sd/-**
Ms. Ritika Sodhani	**Mr. Bhagvat Prasad Ojha**
(Managing Director)	**Chief Financial Officer**
DIN:09124174	**09124152**

Date: 27.07.2026
Place:Jaipur

Annexure -F

DECLARATION BY THE MANAGING DIRECTOR ON THE CODE OF CONDUCT
(PURSUANT TO REGULATION 34(3) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015)

To,
The Board of Directors,
SODHANI CAPITAL LIMITED
1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Dear Sir/ Ma'am

I Ritika Sodhani, Managing Director of the Company hereby declare that all the members of Board of Directors and Senior Management Personnel of the Company (as defined in the above said regulations) have affirmed compliance with the code of conduct for the Board of Directors and Senior Management Personnel as laid down by the Company for the financial year ended on March 31, 2026.

Sd/-
Ms. Ritika Sodhani
(Managing Director)
DIN:09124174

Date: 27.07.2026
Place: Jaipur

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

NOTICE OF 7th ANNUAL GENERAL MEETING

Notice is hereby given that the 7th Annual General Meeting ("AGM") of the Members of Sodhani Capital Limited will be held on Wednesday 19th August 2026, at 04.00 PM the registered office of the company situated at 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider, approve and adopt the **Audited Financial Statement** of the Company for the financial year ended **31st March 2026**, along with the report of Board of Directors and Auditors along with all annexure thereon:

   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 134 (1) of the Companies Act, 2013 and rules made thereunder and other applicable provisions (including any statutory modifications and re-enactment thereof) for the time being in force, the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2026 comprising of the Audited Balance Sheet, the Statement of Profit & Loss and Cash Flow Statement and Statement for Change in the Equity Share Capital for the year ended as on 31st March, 2026, together with accounting policies, schedules and notes forming part of the accounts thereon and the Reports of the Board of Directors and Auditors thereon along with all annexure as laid before this Annual General Meeting be and are hereby considered, approved and adopted."

2. To Re-appoint **Mr. Ajit Shah (DIN: - 08387316)** as Director of the Company who retire by rotation and being eligible, offers himself for re-appointment:

   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 the Section 152(6) of the Companies Act, 2013 read with rules made thereunder (including any statutory modification(s) or re-enactment (s) thereof for the time being in force and as per Articles of Association, **Mr. Ajit Shah (DIN: - 08387316)** who retires by rotation and being eligible offer himself for re-appointment, be and is hereby re-appointed as Director of the Company, liable to retire by rotation."

3. To declare the final dividend of Rs 0.50/- Paisa per equity share of Rs 10/- each for the financial year ended March 31, 2026.
   To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

“**RESOLVED THAT** a final dividend of Rs 0.50/- Paisa per equity share of Rs 10/-per equity share of the face value of Rs.10 each be and hereby declared for the financial year ended March 31, 2026 out of the profits of the Company for the financial year 2025-26. the dividend amount to each eligible shareholder. the dividend be paid to those Members of the Company whose names appear in the Register of Members of the Company Members as on the date of Book Closing/Record Date.

By order of the Board of Directors of
SODHANI CAPITAL LIMITED

Sd/-

Ms. Ritika Sodhani
Managing Director
DIN: - 09124174

Date:27.07.2026
Place: Jaipur

NOTES:

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (hereinafter referred to as the "Act") setting out material facts concerning business under Item Nos. 2 of the Notice is annexed hereto. The relevant details, pursuant to Regulations 36(3) and 36(5) of the SEBI Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment/re-appointment at this AGM are also annexed. Requisite declarations have been received from the Director(s) and Secretarial Auditors seeking appointment/re-appointment.
2. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY / PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF / HERSELF. SUCH A PROXY / PROXIES NEED NOT BE A MEMBER OF THE COMPANY.
   The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. In terms of Section 105 of the Companies Act, 2013 read with Rule 19 of the Companies (Management and Administration) Rules, 2014. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholders.
3. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided not less than 3 days of notice in writing is given to the Company.
4. Institutional/Corporate Shareholders are required to send a scanned copy of their Board or governing body Resolution/ Authorization etc., authorizing its representative to attend the AGM through VC/OAVM on their behalf and to vote through remote e-Voting/e-Voting. The said resolution/ authorization shall be sent to Scrutinizer by email at csraunakbansal@gmail.com and to NSDL Database Management Limited ("RTA" or "Registrar") by email at evoting@nsdl.com.
5. Inspection of Documents**-**The Company has been maintaining, inter alia, the following statutory registers at its registered office, which are open for inspection by the members in terms of the applicable provisions of the Act, on all working days during business hours (9.00 am to 5.00 pm) (IST) on all working days, except Saturdays and Sundays from the date of circulation of this Notice up to the date of AGM of the Company at the venue of the Meeting:
   i. Register of directors and key managerial personnel and their shareholding under section 170 of the Act.
   ii. The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013,
   iii. Relevant documents referred to in this Notice and the explanatory statement shall be open for inspection by the members at the registered office of the Company.
6. The notice of AGM along with the Annual Report 2025- 26 is being sent to those members / beneficial owners whose name is appearing in the register of members /list of beneficiaries received from the depositories as on 24 July 2026. ("cutoff date").
7. The Notice of the AGM along with the Annual Report 2025- 26 is being sent by electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2025- 26 will also be

available on the Company's website at https://sodhanicapital.com The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com. and on the website of NSDL at www.evoting.nsdl.com The physical copies of such statements and the Notice of AGM will be dispatched only to those shareholders who request the same. Members who are desirous to have a physical copy of the Annual Report should send a request to the Company's e-mail cs@sodhanicapital.com clearly mentioning their Folio number/DP and Client ID.

8. Further in accordance with Regulation 31 (1) (b) of Listing Regulations, A letter providing the web link for accessing the Annual report and Notice of AGM, will be sent to those shareholders who have not registered their email addresses with the Company/ Registrar and Share Transfer Agent (RTA)/ Depository Participants (DPs). Members may also note that Notice of Annual General Meeting will be available on Company's website https://sodhanicapital.com for their download.
9. For members who have not registered their email IDs so far, are requested to register their email IDs for receiving all the communications including Annual Report, Notices from the Company electronically. Members are requested to respond to their messages and register their e-mail id and support the green initiative efforts of the Company.
10. Members are requested to notify immediately any changes, if any, in their registered addresses at an early date to the Registrar and Share Transfer Agent, quoting their folio numbers/client ID/ DP ID in all correspondence so as to enable the Company to address any future communication at their correct address.
11. Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice and holding shares as of the cut-off date i.e. 13 August 2026 may obtain the login ID and password by sending a request at evoting@nsdl.com. However, if you are already registered with NSDL for remote e-Voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/ Password" option available on www.evotingindia.com.
12. **Members' holding shares in Multiple Folios** Members holding shares in multiple folios in physical mode are requested to apply for consolidation to the Company or its R&TA along with relevant Share Certificates. In case of Joint Holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote. In case shares are jointly held, this form should be completed and signed (as per the specimen signature registered with the Company) by the first named member and in his / her absence, by the next named member.
13. The Securities and Exchange Board of India ("SEBI") vide its Circular SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form, if any. Members can contact the Company or its Registrars for assistance in this regard.
14. Members who hold shares in physical form are requested to send all correspondence concerning registration of transfers, transmissions, sub-division, consolidation of shares or any other shares related matter and / or change in address or bank account, to NSDL Database Management Limited 4th Floor, Tower 3, One International Centre, Senapati Bapat Marg, Prabhadevi-400013, India, who is acting as our Registrar and Share Transfer Agent_(R&TA) of the Company. Please quote your folio number and our Company's name in all your future correspondences and in case of shares held in electronic mode, to their respective Depository Participants.

15. **Attendance Slip & Route Map-**Members / Proxies and authorized representatives attending the meeting are requested to bring their Attendance Slip for attending the meeting duly filled, for handing over at the venue of the meeting. Proxies are requested to bring their identity proof at the meeting for the purpose of identification. Please note that for security reasons, no article/baggage will be allowed at the venue of the meeting.
For the convenience of Members, a Route Map showing Directions to reach to the venue of the Meeting is given at the end of this Notice. The company whole-heartedly welcomes members/proxies at the AGM of the company. The members/ proxies may please note that no gifts/gift coupons will be distributed at the AGM.
16. Members who hold shares in dematerialized form are requested to write their Client ID and DP ID and those who hold shares in physical form are requested to write their Folio Number in the attendance slip for attending the meeting.
17. Shareholders seeking any information and having any query with regard to accounts or on the Annual Report are requested to write to the company at least ten days in advance so as to enable the Management to keep the information ready at the Meeting.
18. Pursuant to the provisions of the Companies Act, 2013 read with the Rules framed thereunder, the Company may send notice of AGM, Director's report, Auditor's report, Audited Financial Statements and other documents through electronic mode. Further, pursuant to the first provisions to the Rule 18 of the Companies (Management & Administration) Amendment Rules 2015, the Company shall provide an advance opportunity to the members to register their e-mail address and changes therein. In view of the same, Members are requested to kindly update their e-mail address, change of address and updation of Savings Bank Account details with depository participants in case of holding shares in demat form. If holding shares in physical form, Members are requested to inform their e-mail ID and bank particulars to the Company or the RTA. SEBI, has mandated that the listed companies shall henceforth issue the securities in dematerialized form only, while processing service requests such as issue of duplicate share certificates, transmission, transposition, etc. Accordingly, members who still hold share certificates in physical form are advised to dematerialize their holdings.
19. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. The Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. The members holding shares in physical form are requested to submit their PAN and Bank Details (copy of PAN Card and original cancelled cheque leaf/attested copy of bank pass book showing name of account holder) to the RTA.
20. Pursuant to Master Circular dated 7th May, 2024 and Circular dated 10th June, 2024 issued by SEBI, it shall be mandatory for the holders of physical securities to furnish PAN, contact details (Postal address with PIN and Mobile number), Bank A/c details and specimen signature for their corresponding folio numbers. Members of such folios where in any one of the above mentioned document/details are not updated shall be eligible:
a) To lodge grievance or avail any service request from the RTA ONLY after furnishing PAN and KYC details.
b) For any payment including dividend, interest or redemption payment in respect of such folios ONLY through electronic mode with effect from 1st April, 2024. Members are requested to register/update the details in prescribed Form ISR-1 and other relevant forms, duly filled along with self-attested supporting documents and other relevant forms, with Registrar and Share Transfer Agent of the Company at 4th Floor, Tower 3, One International Centre, Senapati Bapat Marg, Prabhadevi-400013 Members may download the prescribed forms from the Company's website at https://sodhanicapital.com

21. Voting Through Electronic Means- In compliance with the provisions of section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015 and the Rules framed thereunder read with Regulation 44 of SEBI (LODR) Regulations, 2015 and Secretarial Standards on General Meetings as issued by ICSI, Company is
offering e-voting facility to the shareholders to enable them to cast their vote electronically on the items as mentioned in the Notice. 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 to enable the shareholders to exercise their right to vote through electronic means in respect of businesses to be transacted in the AGM.

The Company has approached NSDL for providing e-voting services through our e-voting platform. In this regard, your Demat Account/Folio Number has been enrolled by the Company for your participation in e-voting on resolution placed by the Company on e-Voting system.

The facility for voting through ballot paper/e-Voting shall be made available at the AGM and in such case, the members attending the meeting who have not cast their vote by remote e-Voting shall be able to exercise their right at the meeting through ballot paper/electronic voting. Poll will be conducted under the supervision of the Scrutinizer appointed for e-voting and poll. Scrutinizer decision on validity of vote will be final Those shareholders, who do not opt to cast their vote through e-voting, may cast their vote through Ballot Paper at the AGM. The members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.

The e-voting shall commence on **16 August 2026 (9.00 A.M. IST) and ends on, 18 August 2026 (5.00 P.M. IST)**. The e-voting module shall be disabled by NSDL for voting thereafter and Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of **13 August 2026** will be eligible to cast their vote electronically.

The voting rights of members shall be in proportion to their share of the paid up equity share capital of the Company as on the cut-off date of **13 August 2026**

Any person, who acquires shares of the Company and become member of the Company after email of the notice and holding shares as of the cut-off date i.e., **13 August 2026** may obtain the login ID and password by sending a request at cs@sodhanicapital.com or www.evoting.nsdl.com For any assistance or information about shares etc. members may contact the Company. Mr. Rounak Bansal (M. No. FCS 13611 C.P. No.: 19083) has been appointed as the Scrutinizer for conducting the Ballot Paper Process at the AGM in a fair and transparent manner. The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at the meeting and in presence of at least two witnesses not in the employment of the Company and shall make, within 2 working of the conclusion of AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting.

The Results declared along with the Scrutinizer's Report shall be placed on the Company's website https://sodhanicapital.com/voting-results/ and on the website of NSDL at www.evoting.nsdl.com after the declaration of result by the Chairman or a person authorized by him in writing. The same will be communicated to the stock exchanges where the Company shares are listed viz. SME Platform of BSE Limited in due course.

The Company has fixed **13 August 2026** as the 'Record Date' for determining entitlement of Members to final dividend for the financial year ended March 31, 2026, if approved at the AGM. Dividend of Rs. 0.50/- per equity share of Rs. 10/- each (i.e., 5%), if approved at the AGM, will be paid subject to tax deduction at source ('TDS') will be paid on or before 20 September 2026

22. **Non-Resident Members:** Non Resident Indian Members are requested to inform Registrar and Transfer Agents, immediately of:
 a. Change in their residential status on return to India for permanent settlement.
 b. Particulars of their bank account maintained in India with complete name, branch, account type, account number, IFSC Code, MICR No. and address of the bank, if not furnished earlier, to enable Corporation to remit dividend to the said Bank Account directly.

23. **Nomination:** Members holding shares in single name are advised to avail the facility of nomination in respect of shares held by them pursuant to the provisions of Section 72 of the Companies Act 2013 read with Rule 19 of the Companies (Share Capital and Debentures) Rules, 2014. Members holding shares in physical form desiring to avail this facility may send their nomination in the prescribed Form No. SH-13 duly filled in to RTA. Members holding shares in electronic mode may contact their respective Depository Participants for availing this facility.

24. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 04, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_ IAD-1/P/CIR/2023/145 dated July 31, 2023 (updated as on August11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website https://sodhanicapital.com

25. Dividend

i. The Board of Directors has recommended a final dividend of Rs. 0.50 (Rupees Fifty Piasa Only) equity shares of Rs. 10 each for the financial year ended March 31, 2026, subject to the approval of the Members at the AGM.

ii. Pursuant to the provisions of Section 123 of the Companies Act, 2013, the payment of the final dividend on Equity Shares, upon declaration by the Members at the AGM, will be made on or before 20 September 2026 (i.e. within 30 days from the date of declaration), to those members whose names appear in the Register of Members/ list of Beneficial Owners as on Cut-off Date/ Record Date i.e. 13 August 2026 Members holding shares in electronic form are hereby informed that bank particulars registered with their respective Depository Participants (DP), with whom they maintain their demat accounts, will be used by the Company for payment of dividend.

iii. Members holding shares in physical/ electronic form are required to submit their bank account details, if not already registered or if it has changed, as mandated by the Securities and Exchange Board of India ("SEBI").

iv. Shareholders holding shares in dematerialized mode are requested to register complete bank account details with the Depository Participant(s), and shareholders holding shares in physical mode shall send a duly signed request letter to RTA mentioning the name, folio number, bank details, self-attested PAN card and original cancelled cheque leaf. In case of the absence of the name of the first shareholder on the original cancelled cheque or initials on the cheque, bank attested copy of the first page of the Bank Passbook/ Statement of Account along with the original cancelled cheque shall be provided. The Company or its RTA cannot act on any request received directly from the Members holding shares in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the respective Depository Participant of the Members.

v. In case the Company is unable to pay the dividend to any shareholders by electronic mode, due to the non-availability of the details of the bank account, the Company shall dispatch the dividend warrants/ demand drafts/ cheques to such shareholders by post.

vi. In terms of the provisions of the Income Tax Act, 1961 ("the Act"), dividends paid or distributed by a company shall be taxable in the hands of shareholders. The Company shall, therefore, be required to deduct tax at source ('TDS') at the time of making the payment of the final dividend at the applicable tax rates. The rate of TDS would depend upon the category and residential status of shareholders and the documents submitted and duly accepted by the Company.

vii. As it is important for the Company to receive the relevant information/ documents from shareholders to determine the rate of tax deduction, the shareholders are requested to furnish relevant documentation in a prescribed manner.

viii. Accordingly, shareholders are hereby requested to visit the Company's website at https://sodhanicapital.com wherein we have provided complete information relating to TDS on dividends along with the draft of the relevant documents to be submitted by the shareholders.

ix. The shareholders are required to upload the documents on the RTA at their email id on or before 13th August 2026 at 05:00 p.m. (IST). Incomplete and/ or unsigned forms and declarations will not be considered by the Company. Any communication on the tax determination/ deduction received post 05:00 p.m. (IST) on 13th August 2026 shall not be considered. All communications/ queries in this respect should be addressed to RTA at its email address at Tax.ndmlrta@ndml.in Please note that the Company will not accept any declaration/ document sent to any email address. Kindly use the link provided above to upload declaration/document.

The instructions for shareholders voting electronically are as under:

The remote e-voting period begins on 16 August 2026 at 09:00 A.M. and ends on 18 August 2026,at 05:00 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. 13.08.2026.

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting 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. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period 2. 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. 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 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. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach 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 evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. 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 Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-

	Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) 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.

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.com 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 for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

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 user 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.com 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 on NSDL e-Voting system.

How to cast your vote electronically 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 is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.

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 to csraunakbansal@gmailcom with a copy marked to evoting@nsdl.com. 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 or send a request to Ms. Pallavi Mhatre at evoting@nsdl.com

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 cs@sodhanicapital.com
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 cs@sodhanicapital.com. If you are an Individual shareholders 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 for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com 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.

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

DETAILS OF DIRECTORS RETIRING BY ROTATION / SEEKING RE-APPOINTMENT AT THE AGM

(Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard – 2 on general meetings issued by the Institute of Company Secretaries of India.

Item No. 2-

Name of the Director	Mr. Ajit Shah
Category	Chairman & Director
Director Identification Number (DIN)	08387316
Date of Birth	10/04/1990
Age	36 years
Nationality	Indian
Date of Appointment on the Board	12/03/2019
Qualifications	B.com
Expertise in specific functional area	Mutual fund
Brief Resume	Mr. Shah is a seasoned Financial Literacy and Management professional with over 15 years of experience in the distribution and advisory of financial products. A trusted name in the distribution of mutual funds and wealth products, he is committed to empowering clients with the right financial knowledge and solutions. His leadership in building strong distribution channels and his focus on ethical practices have made him a respected voice in the financial services industry.
Last drawn Remuneration Details along with remuneration sought to be paid	Last drawn Remuneration:90 thousand remuneration sought to be paid: Not Exceed 90 thousand
Terms and Conditions	he is appointed as a Chairman of the company for a term of 5 years from 2024 to 2029
Eligibility	Mr. Ajit Shah eligible for appointed as a Chairman of the company. Further he is not disqualified in any criteria as per section 164 of the Companies Act, 2013 as an Director of the company.
Number of equity shares held in the Company in which he is director.	0
No. of Board/Committee meetings attended of Sodhani Capital Limited Limited held during FY 2025-2026	15
List of the directorships held in other companies (except Sodhani Capital	NIL

Limited)	
Relationships between Directors/ Managers/ KMP	NIL
Chairmanship/Membership in any Company	NIL
Chairperson/ Members of the Statutory Committee (s) of Board of Directors of the Company as on date	
Directorship of other Board as on March 31, 2026 excluding Directorship in Private and Section 8 Companies. [along with listed entities from which the person has resigned in the past three years]	NIL

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

FORM MGT-11 PROXY FORM

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

CIN:	U65991RJ2019PLC064264
Name of the Company:	SODHANI CAPITAL LIMITED
Registered Office:	1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Name of the member(s):	
Registered address:	
E-mail Id:	
Folio No./ Client Id:	
DP Id:	

I/We, being the member(s) holding ______________________equity shares of the above named company, hereby appoint-(Please State Name, Address, Email Id and Signature)

1.Mr./Mrs.______________________Address:____having mail ID________________________________ or failing him/her. Signature _________________

2.Mr./Mrs.______________________Address: ____having mail ID________________________________ or failing him/her. Signature _________________

as my/our proxy to attend and vote (only on a poll) for me/us and on my/our behalf at the 7th ANNUAL GENERAL MEETING of the Company to be held on 19 August 2026 at 04 P.M. at the registered office of the Company situated at 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021 and at any adjournment thereof in respect of such resolutions as are indicated below:

(Please put a (√) in the appropriate column as indicated below. If you leave columns blank in any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.)

Resolution No.	Subject Matter	For	Against
	Ordinary Business		
1.	To receive, consider, approve and adopt the Audited Financial Statement of the Company for the financial year ended 31st March 2026, along with the report of Board of Directors and Auditors along with all annexure thereon:		
2.	To Re-appoint Mr. Ajit Shah (DIN: - 08387316) as Director of the Company who retire by rotation and being eligible, offers himself for re-appointment:		
3.	To declare the final dividend of Rs 0.50/- Paisa per equity share of Rs 10/- each for the financial year ended March 31, 2026.		

Signed this__________ day of ______________2026

Affix Rs. 1 Revenue stamp

Signature of shareholder Signature of Proxy holder

Signature across the stamp

- ❖ This form of Proxy in order to be effective should be duly completed and deposited at the registered office of the Company, not less than 48 hours before the commencement of the meeting.
- ❖ A Proxy need not be a Member of the Company

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

ATTENDANCE SLIP

Name of the Company:	SODHANI CAPITAL LIMITED
Registered Office:	1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Name of the member(s):		
Name of the Proxy :		
Postal address:		
Regd. Folio No.:		**No. of shares:**
DP- Client ID:		**No. of shares:**

I certify that I am the registered shareholder/proxy for the registered Shareholder of the Company. I/ We hereby record my/ our presence at the 7th ANNUAL GENERAL MEETING of the Company held on 19 August 2026 at 04 P.M. at the registered office of the Company at 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Member's / Proxy's name in Block Letters:________________________

____

Signature of the Shareholder/Proxy

Note: Please fill this attendance slip and hand it over at the entrance of the meeting hall.

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
Reg. Office- 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021
Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

FORM NO. MGT – 12

(BALLOT/POLLING FORM)

[Pursuant to Section 109 (5) of the Companies Act, 2013 and Rule 21 (1) (C) of the Companies (Management and Administration) Rules, 2014]

Sr.No.	Particulars	Details
1.	Name of the First Named Shareholder **(In block letters)**	
2.	Name of the Joint holder (s), if any	
3.	Postal address	
4.	No. of Shares	
5.	Registered Folio No. / *DP ID and Client ID No. (*Applicable to investors holding shares in dematerialized form)	
6.	Class of Shares	

I/We hereby exercise my/our vote in respect of Ordinary/ Special Resolution/s enumerated below, by recording my/our assent or dissent to the below mentioned resolutions by placing a tick ( ) in the following manner:

Item No	Resolution	**No. of shares held by me/ours**	**I/we assent to the resolution**	**I/we dissent from the resolution**
1.	To receive, consider, approve and adopt the Audited Financial Statement of the Company for the financial year ended 31st March 2026, along with the report of Board of Directors and Auditors along with all annexure thereon:			
2.	To Re-appoint Mr. Ajit Shah (DIN: - 08387316) as Director of the Company who retire by rotation and being eligible, offers himself for re-appointment:			
3.	To declare the final dividend of Rs 0.50/- Paisa per equity share of Rs 10/- each for the financial year ended March 31, 2026.			

(Signature of the shareholder)

Place
Date:

SODHANI CAPITAL LIMITED
(CIN - L65991RJ2019PLC064264)
(GST–08ABBCS7266B1ZD)
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Email Id: - sodhanicapital@gmail.com, info@sodhanicapital.comPhone No.: - 0141– 2356659

ROUTE MAP

Venue of the Meeting: 1st Floor, C-373 Vaishali Nagar, Jaipur, Rajasthan, India, 302021

Prominent Landmark:

Route Map: The Mark indicating the venue of Annual General Meeting

RAJVANSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001
TEL: (O) 0141- 2363340 MOBILE: - 9314668454,
E-mail: - vikasrajvanshi.jaipur@gmail.com

Independent Auditor's Report

TO
THE MEMBERS OF
SODHANI CAPITAL LIMITED
(Erstwhile known as SODHANI CAPITAL PRIVATE LIMITED)
C-373, First Floor, C-Block Vaishali Nagar
Jaipur, Rajasthan-302021

Opinion

We have audited the Annual Financial Results of **Sodhani Capital Limited**(hereinafter referred to as the "Sodhani Capital Private Limited") for the year ended March 31,2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations'),

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

(i) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of net profit and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

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

Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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, which have been used for of preparation of the financial results by the Directors of the Company, as aforesaid.

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

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

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 results, 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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• Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

As required by the Companies (Auditors' 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 of the matters specified in paragraph 3 and 4 of the Order.
As required by section 143 (3) of the Act, we report that:
(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
(b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;
(c) The Balance Sheet, Statement of Profit Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
(d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
(e) Based on the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2026 from being appointed as a Director in terms of Section 164(2) of the Act;
(f) With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such control, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
(g) 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.
(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 as amended, 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 in its financial statements.

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

iii. There are no amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year under audit.

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

(b) The Management has represented , that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, performed by us, nothing has come to our notice that has caused us to believe that the representations made under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared any dividend during the year.

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

For Rajvanshi & Associates
Chartered Accountants

Sd/-
Abhishek Rajvanshi
Partner
Membership No.: 440759
Firm Regn. No.: 005069C
Place: Jaipur
Date: 12.05.2026
UDIN: 26440759ISDOTE4803

RAJVANSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
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Annexure-A to the Auditors' Report

The Annexure referred to in our Independent Auditors' Report in Report on Other Legal and Regulatory Requirements to the members of the Company on the financial statements for the year ended 31st March 2026, we report that:

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

i: Reporting on Property, Plant and Equipment and Intangible Asset

(a) (i) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment.
(ii) The company is maintaining proper records showing full particulars of intangibles assets.

(b) As explained to us, Property, Plant & Equipment have been physically verified by the management in a phased periodical manner which in our opinion is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification, as per the explanations provided to us.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not own any immovable properties

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.

(e) There are no proceedings which have been initiated or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of1988) (as amended in 2016) and rules made thereunder. Accordingly, the provisions of clause 3(i)(e) of the Order are not applicable.

ii: Reporting on Inventory:

(a) According to the information and explanations given to us, the Company does not have any inventory. Accordingly, the provisions of clause 3(ii) (a) of the Order are not applicable.

(b) According to the information and explanations provided to us, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. Accordingly, the reporting requirements under clause 3(ii)(b) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

iii: Reporting on Loans, Investments, Guarantees, Securities, and Advances in the Nature of Loans

(a) The Company has not provided any loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year. Accordingly, provisions stated under clause 3(iii)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the investments made, and terms and conditions in relation to grant of all loans and advances in the nature of loans, investments made, are not prejudicial to the interest of the Company. During the year the Company has not given guarantee or provided security to any other entity.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no loans and advances in the nature of loans.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no amounts overdue for more than ninety days in respect of the loans and/ or advances in the nature of loans, granted to Other Parties.

(e) According to the information explanation provided to us, there were no loans or advance in the nature of loan granted .Accordingly, the reporting requirements under clause 3(iii)(e) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company

(f) According to the information explanation provided to us, the Company has not granted any loans .Accordingly, the reporting requirements under clause 3(iii)(e) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company

iv: Reporting on Compliance of section 185 and 186:

In our opinion and according to the information and explanations given to us, the Company has not entered into any transaction in respect of loans, guarantees and securities covered under Section 185 of the Act. The Company has not made any investments as referred in Section 186(1)of the Act and other requirements of Section 186 of the Act does not apply to the Company.

v: Reporting on Deposits:

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits during the year, had no unclaimed deposits at the beginning of the year and there are no amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

vi: Reporting on Cost records:

As informed to us, the company is not required to maintain the cost records as prescribed under Section 148(1) of the Companies Act 2013. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

vii: Reporting on Statutory Dues:

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion: -

(a) According to the information and explanations given to us and on the basis of our examination of the record of the company, undisputed statutory dues including Income tax, Goods and Services Tax, cess, Tax Deducted at source under Income Tax and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

(b) According to the information and explanations given to us, there are no disputed dues which have remained outstanding as at the end of the financial year.

viii: Reporting on Unrecorded Income:

In our opinion and according to information and explanation given to us, there are no such transactions which were not recorded in the books of accounts earlier and have been surrendered or disclosed as income during in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of Order are not applicable.

ix: Reporting on Repayment and usage Borrowings:

(a) In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of dues to any financial institution or bank during the year.

(b) According to the information and explanations given to us and on the basis of our audit procedures we report that the Company has not been declared willful defaulter by any bank or financial institution or other lender, government or any government authority.

(c) In our opinion and according to information and explanations given to us term loans were applied for the purpose for which the loans were obtained.

(d) In our opinion and according to information and explanations given to us funds raised on short term basis have been not been utilized for long term purposes.

(e) According to the information and explanations given to us, since the Company does not have subsidiaries, associates or joint ventures. Accordingly, the provisions of clause 3(ix) (e) of the Order is not applicable.

(f) According to the information and explanations given to us, since the Company does not have subsidiaries, associates or joint ventures. Accordingly, the provisions of clause 3(ix) (f) of the Order is not applicable.

x: Reporting to use of money raised through issue of own shares:

(a) In our opinion and according to the information and explanations given to us, the Company has raised any moneys by way of initial public offer during the year. and the same has been applied for the purposes stated in the prospectus. Accordingly, no delays, defaults or subsequent rectifications were required to be reported under this clause.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures during the year under review. Accordingly, the provisions of clause 3(x)(b) of the Order are not applicable.

xi: Reporting on Fraud:

(a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
(b) No report under section 143(12) of the Companies Act, 2013 has been filed during the year by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rule 2014 with the Central Government during the year.

(c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

xii: Reporting on Nidhi Company:

The company is not a Nidhi company. Accordingly, provisions of clause 3 (xii)(a), 3 (xii)(b) and 3 (xii)(c) of the Order are not applicable.

xiii: Reporting on Related Party Transactions:

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv: Reporting on Internal Audit:

(a) In our opinion and based on our examination of, the company has an internal audit system commensurate with the size and nature of its business.

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

xv: Reporting on Non-cash transactions with Directors:

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

xvi: Reporting on Registration u/s 45-IA of RBI Act:

(a) The Company is not registered under Section 45-IA of the RBI Act, 1934 .

xvii: Reporting on Cash Losses:

The company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

xviii: Reporting on Auditor's resignation:

According to the information and explanations given to us, there has been no resignation of the statutory auditors during the year, Accordingly, provisions of clause 3(xviii) of the Order are not applicable.

xix: Reporting on Financial Position:

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

xx: Reporting on CSR Compliance:

According to the information and explanations given to us, the provisions of clause 3 (xx)(a) and 3 (xx)(b) of the order are not applicable because of company not liable for CSR activities u/s 135 of the Companies Act, 2013.

xxi: In respect of CARO of Subsidiaries:

As there are no subsidiaries of the company, hence no consolidated financials are prepared. Accordingly, provisions of clause 3 (xxi) of the order is not applicable.

For Rajvanshi & Associates
Chartered Accountants
Firm Regn. No.: 005069C

Sd/-

Abhishek Rajvanshi
Partner
M No.: 440759
Place: Jaipur
Date: 12.05.2026
UDIN : 26440759ISDOTE4803

RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

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Annexure 'B' to the Independent Auditors Report of the company for year ended 31st March, 2026

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

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

Opinion

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

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

Auditors' Responsibility

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

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

RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302001

TEL: (O) 0141- 2363340 MOBILE: - 9314668454,

E-mail: - vikasrajvanshi.jaipur@gmail.com

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

For Rajvanshi & Associates
Chartered Accountants

Sd/-
Abhishek Rajvanshi
Partner
Membership No.: 440759
Firm Regn. No.: 005069C
Place: Jaipur
Date: 12.05.2026
UDIN: 26440759ISDOTE4803

SODHANI CAPITAL LIMITED

(CIN: L65991RJ2019PLC064264)

Reg. Office : 1st Floor, C Block, P No.373 Vaishali Nagar, Jaipur, Rajasthan, 302021

Branch Office: A-112-113, Lodha Supremus, Andheri MIDC, Andheri East, Mumbai, Maharashtra 400093.

E-Mail: info@sodhanicapital.com Phone No.:0141-2356659, Website:www.sodhanicapital.com

Standalone Balance Sheet as at March 31, 2026

(Rs. in Lakhs)

Particulars	Note	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
Equity and Liabilities			
Shareholders' Funds			
Share Capital	3	794.50	625.50
Reserves and Surplus	4	995.27	115.79
Total Equity		**1789.77**	**741.29**
Non-Current Liabilities			
Long-Term Borrowings	5	-	2.40
Deferred tax Liability		3.46	-
Total Non- Current Liabilities		**3.46**	**2.40**
Current liabilities			
Short-term borrowings	6	-	2.44
Trade payables	7		
i) Total outstanding dues of micro enterprise and small enterprise		-	-
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise		0.24	8.68
Other current liabilities	8	2.13	4.87
Short-term provisions	9	9.56	0.50
Total Current Liabilities		**11.93**	**16.49**
TOTAL EQUITY & LIABILITIES		**1805.15**	**760.18**
Assets			
Non-Current Assets			
Property, Plant and Equipment and Intangibe Assets	10		
(i) Tangible Assets		638.94	7.03
(ii) Intangible Asset		11.86	-
Non Current Investments	11	646.11	461.26
Deferred tax assets	12	-	1.61
Long-Term Loans and Advances	13	6.93	20.00
Other Non-Current Assets	14	5.03	3.03
Total Non-Current Assets		**1308.86**	**492.92**
Current Assets			
Current Investments	15	480.55	242.32
Trade Receivables	16	0.13	0.24
Cash and Cash Equivalents	17	14.36	9.95
Other Current Assets	18	1.26	14.75
Total Current Assets		**496.29**	**267.26**
TOTAL ASSETS		**1805.15**	**760.18**
Corporate Information & Significant Accounting Policies	1-2		

As per our report of even date
For Rajvanshi & Associates
Chartered Accountants

For & on behalf of the Board of Directors
Sodhani Capital Limited

Sd/-

Abhishek Rajvanshi
Partner
Membership No. : 440759
Firm Regn. No. : 005069C
UDIN: 26440759ISDOTE4803

Sd/-

Ritika Sodhani
(Managing Director)
DIN: 09124174

Sd/-

Aastha Sodhani
(Whole Time Director)
DIN: 09124152

Date : 12-05-2026
Place : Jaipur

Sd/-

Renu Sharma
(Company Secretary)
M.No. : A57451

Sd/-

Bhagvat Prasad Ojha
(CFO)
PAN No. ABBPO4681P

SODHANI CAPITAL LIMITED

(CIN: L65991RJ2019PLC064264)

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E-Mail: info@sodhanicapital.com Phone No.:0141-2356659, Website:www.sodhanicapital.com

Standalone A Statement of Profit & Loss Account For The Year Ended March 31, 2026

(Rs. in Lakhs)

Particulars	Note	Year Ended 31st March, 2026 (Audited)	Year Ended 31st March, 2025 (Audited)
Revenue			
Revenue from operations	19	454.65	410.05
Other income	20	24.10	3.36
Total Income		**478.76**	**413.41**
Expenses			
Employee Benefits Expense	21	73.61	51.94
Finance Costs	22	0.06	0.47
Depreciation, Amortization and Impairment Expense	10	16.39	4.00
Other Expenses	23	71.98	56.10
Total Expenses		**162.04**	**112.51**
Profit Before Exceptional & Extraordinary Items & Tax		**316.72**	**300.91**
Exceptional/Prior Period Items		-	-
Profit Before Tax		**316.72**	**300.91**
Tax Expense			
Current tax		75.61	82.53
Prior Period Tax		1.44	0.72
Deferred tax (credit)/charge	12	5.07	(0.30)
Total Tax Expenses		**82.12**	**82.94**
Profit for the period / year		**234.60**	**217.96**
Earnings per equity share of Rs. 10/- each (in Rs.)(In full Figures)(Annualised)			
a) Basic EPS (in Rs.)	24	**3.32**	**3.48**
b) Diluted EPS (in Rs.)	24	**3.32**	**3.48**
As per our report of even date attached			
Corporate Information & Significant Accounting Policies	1-2		

As per our report of even date

For Rajvanshi & Associates
Chartered Accountants

For & on behalf of the Board of Directors
Sodhani Capital Limited

Sd/-
Abhishek Rajvanshi
Partner
Membership No. : 440759
Firm Regn. No. : 005069C
UDIN: 26440759ISDOTE4803

Sd/-
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(Managing Director)
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Audited Cash Flow Statement For The Year Ended March 31, 2026

(Rs. in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
A. Cash flow from operating activities		
Profit before tax	316.72	300.91
Adjustments for :		
Depreciation and amortisation expense	16.39	3.96
Impairment on assets	-	0.04
Finance costs	0.06	0.47
Capital Gain/(Loss)	(11.44)	30.85
Interest & Dividend income	(11.36)	(2.82)
Operating profit before working capital changes	**310.37**	**333.40**
Changes in working capital:		
Increase/(decrease) in trade payables	(8.44)	8.52
Increase/(decrease) in short term provisions	9.06	(0.04)
Increase/(decrease) in other current liabilities	(2.74)	(0.22)
Decrease/(increase) in trade receivable	0.11	(0.24)
Decrease/(increase) other non-current assets	(2.00)	(2.61)
Decrease/(increase) other current assets	13.49	5.82
Cash generated from / (utilised in) operations	**319.86**	**344.63**
Less : Income tax paid	(77.04)	(83.24)
Net cash flow generated from/ (utilised in) operating activities (A)	**242.81**	**261.39**
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(660.16)	(0.64)
Net of Purchase/ Proceeds from Sale of Investments	(423.08)	(221.92)
Proceeds From Capital Gain	11.44	(30.85)
Capital Advance for purchase of Land	13.07	(20.00)
Interest and Dividend Received	11.36	2.82
Net cash flow utilised in investing activities (B)	**(1047.36)**	**(270.58)**
C. Cash flow from financing activities		
Proceeds from issuance of share capital	861.90	-
Payment of issuance expenses	(48.03)	-
Proceed/Repayment of Borrowings	(4.84)	(2.27)
Finance Cost	(0.06)	(0.47)
Net cash flow generated from/ (utilised in) financing activities (C)	**808.97**	**(2.74)**
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	**4.42**	**(11.94)**
Cash and cash equivalents at the beginning of the period/ year	**9.95**	**21.89**
Cash and cash equivalents at the end of the period/ year	**14.36**	**9.95**

Note:
The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013

As per our report of even date

For Rajvanshi & Associates
Chartered Accountants

Sd/-
Abhishek Rajvanshi
Partner
Membership No. : 440759
Firm Regn. No. : 005069C
UDIN: 26440759ISDOTE4803

For & on behalf of the Board of Directors
Sodhani Capital Limited

Sd/-
Ritika Sodhani
Managing Directors
DIN:-09124174

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Sd/-
Bhagvat Prasad Ojha
(CFO)
PAN No. ABBPO4681P

Date : 12-05-2026
Place : Jaipur

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Note 3: Share capital **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Authorised Share Capital		
No. of Equity Share Capital of Rs. 10/- each	80.00	80.00
Authorised Share Capital	800.00	800.00
Issued, Subscribed & Fully Paid up		
No. of Equity Share Capital of Rs. 10/- each	79.45	62.55
Issued, Subscribed & Fully Paid up Share Capital in Rs.	794.50	625.50
Total	794.50	625.50

Reconciliation of equity share capital **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of Shares	Amount in Rs.	Number of Shares	Amount in Rs.
Balance at the beginning of the period/year	62.55	625.50	27.80	139.00
Add: Bonus Shares issued during the period/year	0.00	0.00	48.65	486.50
Add: Shares increased due to split during the period/year	0.00	0.00	0.00	0.00
Less: Shares decreased due to consolidation during the period/year	0.00	0.00	13.90	0.00
Add: Shares issued during the period/year	16.90	169.00	0.00	0.00
Balance at the end of the period/year	**79.45**	**794.50**	**62.55**	**625.50**

Issue Size		
Issue Size	Upto 21,00,000 Equity Shares of face value ₹10 each of our Company for cash at a price of ₹51 per Equity Share (including a securities premium of ₹41 per Equity Share) (the "Issue Price"), aggregating to ₹ 1071.00Lakhs ("The Issue")	
Which includes:		
Fresh Issue	Upto 16,90,000 Equity Shares for cash at a price of ₹51 per Equity Share aggregating to ₹ 861.90 Lakhs (the "Fresh Issue")	
Offer for Sale	Upto 4,10,000 Equity Shares for cash at a price of ₹51 per Equity Share aggregating to ₹209.10Lakhs ("Offer For Sale")	
	Name of Selling Shareholder*	No. of Equity Shares Offered
	Rajesh Kumar Sodhani	3,00,000 Equity Shares
	Priya Sodhani	1,10,000 Shares Equity

Shares held by Promoters at the end of the year

Particulars	As at 31st March, 2026			
	Particulars	No of Shares	% of total Shares	% Change during the year
Rajesh Kumar Sodhani	Equity(FV 10)	30.07	37.85%	15.0%
Priya Sodhani	Equity(FV 10)	19.53	24.58%	8.4%
Ritika Sodhani	Equity(FV 10)	4.42	5.56%	1.5%
Astha Sodhani	Equity(FV 10)	4.42	5.56%	1.5%

Shares held by Promoters at the end of the year

Particulars	As at 31st March, 2025			
	Particulars	No of Shares	% of total Shares	% Change during the year
Rajesh Kumar Sodhani	Equity(FV 10)	33.07	52.88%	12.2%
Priya Sodhani	Equity(FV 10)	20.63	32.98%	0.0%
Ritika Sodhani	Equity(FV 10)	4.42	7.07%	0.0%
Astha Sodhani	Equity(FV 10)	4.42	7.07%	0.0%

***Terms & Rights attached to Equity Shares.**

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. However, no such preferential amount exists currently. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.

Note 4: Reserve & Surplus **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
A. Securities premium account		
Balance at the beginning of the period / year	0.00	92.00
Add : On shares issued	692.90	0.00
Less : Issue of Bonus Shares		92.00
Less : Expenses related to IPO	48.03	
Balance at the end of the period/year	**644.87**	**0.00**
B. Surplus in the Statement of Profit and Loss		
Balance at the beginning of the period/year	115.79	292.33
Less : Issue of Bonus Shares	0.00	394.50
Add : Transferred from Statement of Profit and Loss	234.60	217.96
Balance at the end of the period/year	**350.40**	**115.79**
Total (A+B)	**995.27**	**115.79**

Note 5: Long-term Borrowing **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
(a) Loan from HDFC	**-**	2.40
Total	-	**2.40**

Note 6: Short-Term Borrowings **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
(a) Loan from HDFC	**-**	2.44
Total	-	**2.44**

Note 7: Trade Payable **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Dues of micro and small enterprises (refer note below)	-	-
Dues to others	0.24	8.68
Total	**0.24**	**8.68**

*** Note 7.1:Ageing schedule of Trade payables**

Particular	As at 31st March, 2026				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					
(ii) Others	0.24	-	-	-	**0.24**
(iii) Disputed dues – MSME					
(iv) Disputed dues - Others					

Particular	As at 31st March, 2025				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					
(ii) Others	8.68	-	-	-	**8.68**
(iii) Disputed dues – MSME					
(iv) Disputed dues - Others					

Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small Medium Enterprises Development Act, 2006, is not available with the company as the company is in the process of complying the information from its vendors
Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 are not applicable because no amount is due to MSME

Note 8: Other Current Liabilities **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Other Current Liabilities		
Statutory Dues*	2.13	4,83,975.95
Interest accrued on borrowings	0.00	0.03
Total	**2.13**	**4.87**

*include GST Payable and TDS Payable (net)

Note 9: Short term provision **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Audit Fee	0.53	0.50
Provision for Gratuity	**9.03**	0.00
Total	**9.56**	**0.50**

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Note-10: Property, Plant and Equipment and Intangibe Assets

(Rs. in Lakhs)

S. No.	NAME OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS AT 01/04/2025	ADDITION	DELETION	AS AT 31/03/2026	UPTO 01/04/2025	DURING THE YEAR	DELETION	UPTO 31/03/2026	AS AT 31/03/2025	AS AT 31/03/2026
1	Computer	4.16	1.30	0.00	5.46	3.40	0.48	0.00	3.88	0.76	1.58
2	Office Equipment	3.46	3.02	0.00	6.48	2.58	0.53	0.00	3.11	0.88	3.37
3	Motor Vehicle	17.34	0.00	0.00	17.34	11.95	1.68	0.00	13.63	5.39	3.71
4	Furniture	0.00	10.35	0.00	10.35		0.14	0.00	0.14		10.21
5	Building	0.00	633.44	0.00	633.44		13.35	0.00	13.35		620.08
		24.96	**648.10**	**0.00**	**673.06**	**17.93**	**16.19**	**0.00**	**34.12**	**7.03**	**638.94**
6	Intangible Assets (Software)	0.00	12.06	0.00	12.06	0.00	0.20		0.20		11.86
	Total	**24.96**	**660.16**	**0.00**	**685.12**	**17.93**	**16.39**	**0.00**	**34.32**	**7.03**	**650.80**

Note 11: Non-Current Investment (Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Mutual Fund (Refer Annexure -1)	281.87	151.27
Share Investment (Refer Annexure -1)	267.84	259.98
Convertible Debenture (Refer Annexure -1)	0.00	50.00
Fixed Deposits with Kotak Bank	96.39	0.00
Total	**646.11**	**461.26**

Note 12: Deferred Tax Assets/Liabilities (Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Deffered Tax Assets & Liabilities Provision		
WDV As Per Income Tax	637.05	13.44
WDV As Per Companies Act 2013	650.80	7.03
Difference in WDV	**(13.75)**	**6.41**
Total Timming Difference	**(13.75)**	**6.41**
Tax Rate as per Income Tax	25.167%	25.167%
Deffered Tax Assets/Liability (DTA/DTL)	(3.46)	1.61
Deffered Tax Assets & Liabilities Summary		
Opening Balance of DTA/ (DTL)	1.61	1.32
Add: Deffered tax benefit/(Deffered tax expense)	(5.07)	0.30
Closing Balance of DTA/(DTL)	**(3.46)**	**1.61**

Note 13: Long-term loans and advances (Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Capital Advances	6.93	20.00
Total	**6.93**	**20.00**

*Advance for land purchase for business use

Note 14: Other Non-Current Assets (Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Other Non-Current Assets		
Security with JIO	0.03	0.03
Security for rent*	5.00	3.00
Total	**5.03**	**3.03**

*Security for rent	As at 31st March, 2026	As at 31st March, 2025
(i) With Andheri Co-operative Society	2.00	0.00
(i) With RKS	3.00	3.00

Note 15: Current Investments (Rs. in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Mutual Fund (Refer Annexure -1)	480.55	242.32
Total	**480.55**	**242.32**

Note 16: Trade Receivables **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good	0.13	0.24
Unsecured, Doubtful		
	0.13	**0.24**

***Note 16.1: Ageing of Trade Receivables** **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026					
	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	0.13			-	-	**0.13**
(ii) Undisputed Trade Receivables – considered doubtful						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

Note 17: Cash and Cash Equivalents **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and cash equivalents		
Cash in hand	3.28	2.56
Balances with Banks		
Current Accounts		
Bank Balance (Kotak Mahindra Bank 6502)	11.09	7.39
Total	**14.36**	**9.95**

Note 18: Other Current Assets **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advance Tax	75.00	84.00
TDS Receivable	0.86	0.27
Less: Provision for tax	75.61	82.53
Net Refund (A-B)	**0.26**	**1.75**
Deffered Expenditure Assets	**-**	8.00
Advance paid to Employees	1.00	5.00
Advance to related party	**-**	0.00
Total	**1.26**	**14.75**

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Annexure -1

Non-Current Investment **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Mutual Fund		
Aditya Birla Sun Life Arbitrage Fund	19.50	19.50
Aditya Birla Sun Life Mutual Fund (AMC)	10.00	10.00
Canara Robeco Bluechip Equity Fund	8.80	6.40
Canara Robeco Consumer Trends Fund	5.25	3.45
Canara Robeco Infrastructure Fund	3.50	2.30
Canara Robeco Liquid Fund	45.00	0.00
Canara Robeco Mid Cap Fund	8.75	5.75
DSP Healthcare Fund	0.25	0.25
DSP India T.I.G.E.R. Fund (The Infrastructure Growth and Economic Reforms)	19.50	13.50
DSP India T.I.G.E.R. Fund – Direct Plan	0.25	0.25
Franklin Templeton Mutual Fund (AMC)	9.40	7.00
Invesco India Focus Fund	2.02	2.02
Bank of India Mutual Fund (BOI Mutual Fund)	0.20	0.20
Kotak Small Cap Fund	3.82	3.82
Mahindra Manulife Multi Cap Fund	10.82	8.42
Mirae Asset Great Consumer Fund	9.50	6.50
Mirae Asset Midcap Fund	2.02	2.02
Mirae Asset Large Cap Fund	2.02	2.02
Motilal Oswal Mutual Fund (AMC)	19.00	13.00
Motilal Oswal Focused Fund – Direct Plan	0.25	0.25
Nippon India Multi Cap Fund	6.00	4.20
Nippon India Small Cap Fund	19.00	13.00
PGIM India Mutual Fund (AMC)	13.70	10.10
Quant Active Fund	2.22	2.22
Sundaram Mutual Fund (AMC)	9.60	7.20
UTI Flexi Cap Fund	2.25	1.65
UTI Ultra Short Duration Fund	40.00	0.00
UTI Core Equity Fund	9.25	6.25
Total	**281.87**	**151.27**

Share Investment		
Baheti Recycling Industries Ltd	0.00	1.59
Bata India Ltd	0.00	4.14
CE Info Systems Ltd (MapmyIndia)	0.00	0.00
Central Depository Services (India) Ltd	0.00	0.00
Dhampur Sugar Mills Ltd	2.67	4.45
GHCL Textiles Ltd	0.00	5.38

Gujarat Ambuja Exports Ltd	0.00	0.00
Indegene Ltd	23.58	18.26
La Tim Metal & Industries Ltd	0.00	0.00
Larsen & Toubro Ltd	0.00	0.00
Mallcom India Ltd	4.25	4.25
Neelam Linens & Garments Ltd	8.51	8.51
Nitta Gelatin India Ltd	0.00	9.23
P.E. Analytics Ltd	6.05	6.05
PTC India Ltd	4.68	9.65
Reliance Power Ltd	0.00	0.00
Sayaji Hotels Ltd	47.79	47.79
Sasken Technologies Ltd	100.00	100.00
Poly Medicure Ltd	18.82	18.82
Styrenix Performance Materials Ltd	27.87	
Tata Communications Ltd	6.41	6.41
United Spirits Ltd	0.00	0.00
Oasis Securities Ltd	0.00	9.83
Welspun India Ltd	11.59	
Welspun India Limited (WPIL)	5.63	5.63
Total	**267.84**	**259.98**

Convertible Debenture

Vegith Global Services Ltd	0.00	50.00
Total	**0.00**	**50.00**

Current Investments **(Rs. in Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Mutual fund		
Aditya Birla Sun Life Liquid Fund	66.58	66.58
Bandhan Banking & PSU Debt Fund	1.56	1.56
Bajaj Finserv Money Market Fund	0.00	99.02
Aditya Birla Sun Life Low Duration Fund	35.00	35.00
SBI Magnum Low Duration Fund	0.00	13.16
Canara Robeco Savings Fund	127.40	27.00
DSP Ultra Short Fund	55.00	0.00
Axis Ultra Short Duration Fund	110.00	0.00
Bajaj Finserv Low Duration Fund	60.00	0.00
Bajaj Finserv Low Duration Fund (M.F.)	25.00	0.00
Total	**480.55**	**242.32**

Note 19: Revenue from operations **(Rs. in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Revenue from operations		
Commission and Brokerage income from distribution of mutual fund products.	454.65	410.05
Total	**454.65**	**410.05**

Note 20: Other Income **(Rs. in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Other Non Operating Income		
Dividend Income	0.93	2.07
Interest from FD & Others	10.44	0.75
Rent	1.30	-
Provision Written Back	0.00	0.54
Long Term Capital Gain*	9.52	-
Short Term Capital Gain*	1.92	-
Refund of Demat Charges		-
Total	**24.10**	**3.36**

Note on Capital Gains – Mutual Funds and Equity Shares:		
***Long Term Capital Gain/ Loss**	**Year Ended 31st March, 2026**	**Year Ended 31st March, 2025**
LTCG on Shares	9.52	(28.57)
LTCG on Mutual Funds	-	-
***Short Term Capital Gain/Loss**		
STCG on Shares	(4.12)	(5.43)
STCG on Mutual Funds	6.04	3.15
	1.92	**(2.27)**

Note:

The classification of 'Other income' as recurring or non-recurring and related or non-related to business activity is based on the current operations and business activities of the Company, as determined by the management.

Note 21: Employee Benefits Expense **(Rs. in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Director's Remuneration	29.70	27.65
Salaries	34.82	24.29
ESI Employer Contribution	0.06	-
Gratuity expenses	9.03	-
Total	**73.61**	**51.94**

Note 22: Finance Costs **(Rs. in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Interest expense:		
Interest Expenses	0.06	0.47
Total	**0.06**	**0.47**

SODHANI CAPITAL LIMITED
(CIN: L65991RJ2019PLC064264)
Reg. Office : 1st Floor, C Block, P No.373 Vaishali Nagar, Jaipur, Rajasthan, 302021
Branch Office: A-112-113, Lodha Supremus, Andheri MIDC, Andheri East, Mumbai, Maharashtra 400093.
E-Mail: info@sodhanicapital.com Phone No.:0141-2356659, Website:www.sodhanicapital.com

Note 23: Other Expenses **(Rs. in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Office Rent Expenses	18.45	18.00
Long Term Capital Loss	-	28.57
Short Term Capital Loss	-	2.27
Interest on statutory dues	0.03	0.23
Repair & Maintenance Expenses	2.72	0.19
Commission Expenses	16.82	1.04
Professional & Legal Expense	12.13	2.03
Payment to Auditors	0.53	0.50
Advertisement expenses	14.18	0.01
Discount	-	0.03
Demat Charges	0.34	0.02
Bank Charges	0.07	0.00
Travelling Expenses	1.11	-
Software expense	3.42	2.80
Telephone Expenses	0.24	0.26
Electric expense	0.03	-
Printing & Stationery Expenses	0.11	-
Cleaning and Maintenance	1.32	-
Interest on Reversal of ITC	0.27	-
Write off (Trade Recievables)	0.09	-
Miscellaneous expenses	-	0.00
Insurance expense	0.13	0.15
Total	**71.98**	**56.10**
Grand Total	**71.98**	**56.10**

Note no. 24

Earnings per Share is calculated by dividing the Profit after Tax, attributable to the Equity shareholders by the weighted average number of Equity Shares Outstanding during the year as below:

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Face Value per share (Rs.)	10	10
Profit after Tax (Rs.in Lakhs)	234.60	217.96
Weighted average no. of shares		
- For Basic E.P.S (in No)(in lakhs)	70.65	62.55
-For Diluted E.P.S (in No)(in lakhs)	70.65	62.55
Basic Earnings per share (Rs.)(In full figures)	3.32	3.48
Diluted Earnings per Share (Rs.)(In full figures)	3.32	3.48

****Calculation of Weighted Average no of Equity shares 2025-26**

Sr. no.	Particulars	Number of Shares	No of Days During The year	Number of Shares * Number of Days
		(a)	(b)	(a*b)
A.	Opening No.of Shares	62.55	365	62.55
B.	Fresh shares issue	16.90	175	8.10
C.	**Total**	**79.45**		**70.65**
	Weighted average no of Share			**70.65**

****Calculation of Weighted Average no of Equity sahres (After the issue of Bonus & Consolidation of Shares) 2024-25**

Sr. no.	Particulars	Number of Shares	No of Days During The year	Number of Shares * Number of Days
		(a)	(b)	(a*b)
A.	Opening No. of shares	13.90	365	5073.50
B.	Bonus Shares	48.65	365	17757.25
C.	**Total**	**13.90**		**22830.75**
	Weighted average no of Share			**62.55**

Note No. 25: Related Party

A. Key Management Personnel

Name of the Party	Relation
AASTHA SODHANI	Whole-time director
RITIKA SODHANI	Managing Director
AJIT SHAH	Director
SHIKSHA SHARMA	Director
PULKIT JAIN	Director
ABHISHEK GUPTA	Director
RENU SHARMA	Company Secretary
BHAGVAT PRASAD OJHA	CFO
AAYUSH ALPESH SHAH	CEO

B. Relative of Director

Name of the Party	Relation
RAJESH KUMAR SODHANI	Relative of Director
ANKIT SODHANI	Relative of Director
PRIYA SODHANI	Relative of Director

C. Entities in which Directors, Key Management Personnel or their relatives have significant influence.

1. SODHANI ACADEMY OF FINTECH ENABLERS LIMITED
2. OASIS SECURITIES LIMITED

Transactions with related party

(Rs. in Lakhs)

Particulars	Nature of Transactions	For the year ended March 31, 2026	For the year ended March 31, 2025
Ritika Sodhani	Remuneration Paid	11.68	12.00
Aastha Sodhani	Remuneration Paid	7.48	3.82
Ajit Shah	Remuneration Paid	10.54	10.80
Ankit Sodhani	Salary Paid	8.12	7.00
Rajesh Kumar Sodhani	Rent Paid	21.77	18.00
Renu Sharma	Salary Paid	3.32	0.00
Bhagvat Prasad Ojha	Salary Paid	3.25	-
Abhishek Gupta	Sitting fees paid	0.20	-
Pulkit Jain	Sitting fees paid	0.20	-
Shiksha Sharma	Sitting fees paid	0.20	-
Sodhani Academy Of Fintech Enablers Limited	Rent Received	0.94	-
Sodhani Academy Of Fintech Enablers Limited	Reimburesement of Expenses on behalf of company	-	0.05

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Note 26: Ratios

Sr No.	Particulars	As at 31st March, 2026	As at 31st March, 2025	Variance	Reason for Variance
1	**Current Ratio (in times)**				
	Current Assets	496.29	267.26		**Variance is due to a significant increase in current assets.**
	Current Liabilites	11.93	16.49		
	Current Ratio	**41.62**	**16.21**	**157%**	
2	**Debt-Equity Ratio (in times)**				
	Total Debts	0	4.84		**Variance is due to reduction in debt and increase in equity.**
	Share Holder's Equity + RS	1789.77	741.29		
	Debt-Equity Ratio	**-**	**0.01**	**(100%)**	
3	**Debt Service Coverage Ratio (DSCR)**				
	Earnings Before Interest, Taxes, Depreciation, and Amortization	333.17	305.38		**Variance is due to repaymentof debt**
	Interest Expenses+Principal Repayment	4.90	2.74		
	Debt Service Coverage Ratio	**67.96**	**111.28**	**(39%)**	
4	**Return on Equity Ratio (in %)**				
	Net Profit After Tax	234.60	217.96		**Variance is due to higher equity base with marginal drop in profit.**
	Share Holder's Equity + RS	1789.77	741.29		
	Return on Equity Ratio	**13.11%**	**29.40%**	**(55%)**	
5	**Inventory Turnover Ratio**	**N.A**	**N.A**		-
6	**Trade Receivables Turnover Ratio**	**N.A**	**N.A**		-
7	**Trade Payables Turnover Ratio**	**N.A**	**N.A**		-
8	**Net Capital Turnover Ratio (In Times)**				
	Revenue from Operations	454.65	410.05		**Variance is due to increase in working capital**
	Net Working Capital	484.37	250.77		
	Net capital turnover ratio	**0.94**	**1.64**	**(43%)**	
9	**Net Profit ratio (in %)**				
	Net Profit	234.60	217.96		**Variance is due to higher sales and profit.**
	Sales	454.65	410.05		
	Net Profit ratio	**51.60%**	**53.15%**	**(3%)**	
6	**Return on Capital employed (in %)**				
	Earning Before Interest and Taxes	316.78	301.38		**Variance is due to increase in capital employed with flat EBIT.**
	Capital Employed	1793.23	743.70		
	Return on Capital employed	**17.67%**	**40.52%**	**(56%)**	
7	**Return on investment. (in %)**				
	Return	234.60	217.96		**Variance is due to increase in investments**
	Investments	1805.15	760.18		
	Return on investment	**13.00%**	**28.67%**	**(55%)**	

Note 27: Additional Notes

A) The title deeds of immovable properties (other than properties where the Company is the lessee and the lease rentals are duly executed in favour of the lessee) are held in the name of the Company.

B) The Company does not have any investment property.

C) The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.

D)There are no loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are outstanding as on 31 March 2026:
(i) repayable on demand; or,
(ii) without specifying any terms or period of repayment.

F) The company is not declared willful defaulter by any bank or financial institution or other lender.

G) The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

H) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

I) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the undrstanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

J) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

K) No transactions has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.

L) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

M)The Provision of Section 135 of the Companies Act 2013 in relation to Corporate Social Responsibility are not applicable to the Company during the year and hence reporting under this clause is not applicable.

As per our report of even date
For Rajvanshi & Associates
Chartered Accountants

For & on behalf of the Board of Directors
Sodhani Capital Limited

Sd/-
Abhishek Rajvanshi
Partner
Membership No. : 440759
Firm Regn. No. : 005069C
UDIN: 26440759ISDOTE4803

Sd/-
Ritika Sodhani
(Managing Director)
DIN: 09124174

Sd/-
Aastha Sodhani
(Whole Time Director)
DIN:09124152

Date : 12-05-2026
Place : Jaipur

Sd/-
Renu Sharma
(Company Secretary)
M.No. : A57451

Sd/-
Bhagvat Prasad Ojha
(CFO)
PAN No.ABBPO4681P