# SIMCA ADVERTISING LIMITED

**CIN NO:** U74999MH2022PLC384827
Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane,
Andheri West, Mumbai City, Maharashtra, India -400 053
022 2060383233 info@simcaadvertising.com www.simcaadvertising.com

To,
The Manager
Listing Department
**NSE Emerge**
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai – 400051

**Scrip Code:** SIMCA
**ISIN:** INE1K4J01018
**Series:** EQ
**Subject:** Annual Report of Forth Annual General Meeting ("4th AGM")

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI Listing Regulations, we wish to inform you that the Fourth Annual General Meeting ("04th AGM") of the members of Simca Advertising Limited (the "Company") is scheduled to be held on Monday, September 21, 2026 at 01:00 P.M. (IST) at the Registered Office of the Company.

In this regard, please find enclosed herewith the Notice of the 04th AGM of Simca Advertising Limited (the "Company"). The Notice of the 04th AGM will be sent to the eligible members of the Company only through electronic mode, on their e-mail addresses registered with the Depositories/ Depository Participants/ Company/ Registrar and Transfer Agent (RTA). The Notice will also be made available on the websites of the Company, and the National Stock Exchange of India. The schedule of activities for the 04th AGM is set out below:

| Sr. No. | Particulars | Remarks |
|---|---|---|
| 1 | **Cut-off date for determining eligibility for evoting** | September 14th, 2026 |
| 2 | **Commencement date and time of Remote eVoting** | 09:00 AM (IST) Friday, September 18th, 2026 |
| 3 | **Closing date and time of Remote e-Voting** | 05:00 PM (IST) Sunday, September 20th, 2026 |
| 4 | **Date of AGM** | Monday, September 21, 2026 |
| 5 | **Details of Scrutinizer** | M/s SARK & Associates LLP<br>Represented through:<br>Mr. Raju Ananathnarayanan<br>2nd Floor, Gundecha Industrial Complex, Unit No. 217, Akurli Rd, near Big Bazar, Kandivali, Akurli Industry Estate, Kandivali East, Mumbai - 400101, Maharashtra, India |

Kindly take the same on records.

**Thanking You,**
For **Simca Advertising Limited**
FAHIM BATLIWALA
Digitally signed by FAHIM BATLIWALA
DN: c=IN, o=Personal, title=6102, 2.5.4.20=db98cdd7b9737e2a92a69497fe573a500cab5079eb4ce628a10a6ea4d229a52d9, postalCode=400053, st=Maharashtra, serialNumber=0f862938097 0add4533cc285712d37d47d5251 3ce09e49e4045d39c7f497099e, cn=FAHIM BATLIWALA
Date: 2026.08.27 13:04:26 +05'30'
**Fahim Batliwala**
Managing Director **DIN:** 07559537
**Date:** August 27, 2026
**Place:** Mumbai

SIMCA
ADVERTISING LTD

Ideas that inspire.
Campaigns that connect.

# 4th ANNUAL REPORT

## 2025 - 26













Creative Thinking | Client Centric | Impact Driven | Results That Matter

# SIMCA ADVERTISING LIMITED

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Dear Esteemed Shareholders,

When I look back at the year gone by, I see much more than another year of growth for SIMCA. I see a year in which we took an important step forward in our journey.

FY 2025–26 was a defining year for us. We delivered our strongest financial performance, while also taking SIMCA to the public markets. Our revenue grew to ₹127.22 crore, EBITDA increased significantly and our Profit After Tax crossed ₹16 crore. These numbers are encouraging, but for us, they represent something bigger — they demonstrate that the business we have been building has the strength and potential to scale.

Our listing on NSE Emerge is therefore not the destination. It is the beginning of a new chapter.

For a business that has grown from the outdoor advertising industry, change has always been a part of our journey. But the change taking place today is much larger. Outdoor advertising is no longer simply about putting a message on a billboard and waiting for people to see it. Brands today want the right audience, the right environment, the right moment and, increasingly, the ability to measure the impact of their communication.

This is where we see the future of SIMCA.

We are steadily moving from being a traditional outdoor advertising company to building a more integrated *media infrastructure and Digital Out-of-Home platform*. Digital screens, technology, audience insights, dynamic content and better measurement are changing the way brands communicate with people in physical spaces. We want to be at the forefront of this transformation.

Our focus will remain on building a stronger portfolio of premium media assets, expanding our digital footprint and using technology to make outdoor advertising more flexible, measurable and effective. At the same time, we intend to take the strengths we have built in Mumbai to other high-potential markets across India.

We also believe that growth cannot be measured only by the number of sites or screens we add. The real opportunity lies in creating better media assets, improving their utilisation, building deeper relationships with advertisers and delivering greater value from every location we operate.

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The advertising industry is becoming increasingly connected. Consumers move between the physical and digital worlds every day, and brands are looking for communication that can connect these experiences. We see SIMCA playing a larger role in this ecosystem — not merely as a provider of media space, but as a partner that helps brands create visibility, engagement and impact.

As a listed company, we also recognise that growth must go hand in hand with responsibility. Greater transparency, stronger governance, operational discipline and accountability are now an even more important part of our journey. We want to build an organisation that our shareholders, clients, employees and partners can trust for the long term.

None of this would have been possible without the people who have stood with SIMCA through its journey — our clients, business partners, employees and, most importantly, our shareholders.

I would like to thank each of you for your continued trust and confidence in us.

We are proud of what we have achieved in FY26, but we are even more excited about what lies ahead.

**The foundation has been laid. The journey has only just begun.**

We look forward to building SIMCA into a stronger, more technology-driven and future-ready media platform — creating greater value for our stakeholders and continuing to shape the future of outdoor advertising in India.

**With warm regards,**
**Fahim Batliwala**
**Chairman & Managing Director**
**SIMCA Advertising Limited**

# SIMCA ADVERTISING LIMITED

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## CORPORATE INFORMATION

### THE BOARD OF DIRECTORS

| | |
|---|---|
| Mr. Fahim Batliwala | Managing Director |
| Mr. Ashma Batliwala | Non-Executive Director |
| Mr. Zameer Ahmed Mistry | Executive Director |
| Mr. Ashish Chawla | Independent Director |
| Mr. Dhirendra Tripathi | Independent Director |

### Chief Financial Officer
Mr. Sayyed Sharuq

### Company Secretary
Ms. Pooja Sanjiv Hindia

### Registered Office
Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053
**Website** www.simcaadvertising.com

### Statutory Auditor
F. A. Ansari & Co.
101, 1st Floor, Jairaj Building, Neafr BKC Metro Station,
Opposite Old Income Tax Office, BKC,
Bandra East, Mumbai – 400051,
Maharashtra, India

### Secretarial Auditors
SARK & Associates LLP
217, Gundecha Industrial Estate, Akurli Road,
Kandivali (East), Mumbai-400101
Phone: 022-28844639, Website: www.sarkcs.in

### Bankers
HDFC Bank Limited

### Registrar and Share Transfer Agents
MUFG Intime India Private Limited
C 101, 247 Park, Lal Bahadur Shastri Marg, Surya Nagar, Gandhi Nagar, Vikhroli West,
Mumbai - 400083, Maharashtra, India
Email: mumbai@in.mpms.mufg.com;
Website: www.in.mpms.mufg.com

### Shares Listed on
Emerge Platform of National Stock Exchange of India Limited

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## NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 4th (Fourth) Annual General Meeting ("AGM") of the Members of Simca Advertising Limited ("Company") will be held on Monday, September 21, 2026 at 01.00 P.M. at the registered office of the Company at Bungalow No C-6 Swami Samarth Ngr Roshanlal Ngr 3rd Cross Lane Andheri (W), Mumbai City, Mumbai, Maharashtra, India, 400053 to transact the following business:

### ORDINARY BUSINESS:

### Item No. 1 APPROVAL AND ADOPTION OF THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY:

To consider and adopt the audited financial statements of the Company for the financial year ended on March 31, 2026 and reports of the Board of Directors and Auditors thereon and in this regard, pass with or without modification(s) the following resolution as an Ordinary Resolution:

**"RESOLVED THAT** pursuant to applicable provisions of the Companies Act, 2013 and the Rules made thereunder (including any statutory modifications or amendments or re-enactments thereof for the time being in force), the audited financial statements of the Company for the financial year ended on March 31, 2026 and the reports of the Board of Directors and Auditors thereon laid before this meeting be and are hereby approved and adopted.

**RESOLVED FURTHER THAT** Board of Directors of the Company be and is hereby authorized to do and perform all such acts, deeds, matters and things that may be necessary or incidental in order to give effect to this resolution.

### Item No. 2 APPOINTMENT OF MR. FAHIM BATLIWALA (DIN- 07559537), AS MANAGING DIRECTOR LIABLE TO RETIRE BY ROTATION.

To appoint a director in place of Mr. Fahim Batliwala (DIN- 07559537),, who retires by rotation and being eligible, offers himself for re-appointment and in this regard, pass with or without modification(s) the following resolution as an Ordinary Resolution:

**"RESOLVED THAT** pursuant to provisions of Section 152 and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) and Articles of Association of the Company, Mr. Fahim Batliwala (DIN- 07559537), who retires by rotation, and being eligible, offers herself for re-appointment, be and is hereby re-appointed as a director of the Company, liable to retire by rotation."

### SPECIAL BUSINESS:

### Item No. 3 APPOINTMENT OF M/S SARK & ASSOCIATES LLP AS THE SECRETARIAL AUDITOR OF THE COMPANY:

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

**"RESOLVED THAT** pursuant to the provisions of Section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modifications or re-enactments thereof), the consent of the members of the Company be and is hereby accorded to appoint **M/s. SARK & ASSOCIATES**, Practicing Company Secretaries CP No.: 8744, who possess a valid Peer Review Certificate issued by the Institute of Company Secretaries of India (ICSI), as the Secretarial Auditor of the Company.

**RESOLVED FURTHER THAT** the said Secretarial Auditor shall hold office for a continuous period of 5 (five) consecutive financial years, commencing from the Financial Year **2026-27** up to the Financial Year **2030-31**, to conduct the secretarial audit and issue reports thereon in the prescribed format.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (which term shall include any Committee of the Board) be and is hereby authorised to fix the remuneration, out-of-pocket expenses, and travel expenses payable to the Secretarial Auditor for each of the financial years during their tenure, based on the recommendation of the Audit Committee.

**RESOLVED FURTHER THAT** any Director of the Company or the Company Secretary be and is hereby authorised to sign and file the necessary statutory forms with the Registrar of Companies (RoC), submit required disclosures to the Stock Exchanges, and do all such acts, deeds, and things as may be necessary to give effect to this resolution."

**For and Behalf of Board of Directors of**
**SIMCA ADVERTISING LIMITED**

**FAHIM BATLIWALA**
**MANAGING DIRECTOR**
**(DIN: 07559537)**
**Address:** C/6, Batliwala House, 3Rd Cross Lane, Opp. Cliff Tower,
Lokhandwala Complex, Andheri (W) Mumbai Maharashtra India 400053

**Date:** August 22, 2026
**Place:** Mumbai

**CIN NO:** L74999MH2022PLC384827

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**Notes:**

1) An Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 with respect of the Special Business set out at Item no. 3 & 4 of the accompanying Notice is annexed hereto
2) The relevant details, pursuant to Regulations 26(4) and 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") read with Secretarial Standard-2 issued by ICSI, in respect of Director(s) seeking appointment/re-appointment at this AGM is annexed hereto
3) Members desirous of seeking information in respect of Accounts of the Company are requested to send their queries to investors@simcaadvertising.com on or before September 14th, 2026.
4) The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Act and all other documents referred to in this Notice will be available for inspection in electronic mode.
5) In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM through e-voting.
6) As per the provisions of Section 72 of the Companies Act, 2013 (the "Act") the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members are requested to submit the said details to their DP.
7) Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs.
8) In line with the MCA Circulars and SEBI Circulars, the Notice of the AGM along with the Annual Report 2025-26 is being sent only 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 www.simcaadvertising.com, websites of the Stock Exchange i.e. NSE India Limited at www.nseindia.com and on the website of CDSL www.evotingindia.com. For any communication, the shareholders may also send requests to the Company's dedicated investor email-id: investors@simcaadvertising.com

**Proxy Guidelines:**

9) A member entitled to attend and vote at the annual general meeting ("AGM") is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member of the company.
10) Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communications including Annual Report, Notices, Circulars etc. from the Company electronically.

11) The instrument appointing the proxy should, however, be deposited at the registered office of the Company not later than 48 (forty-eight) hours before the time or holding the AGM at which, the person named in the instrument proposes to vote, and in default the instrument or proxy shall not be treated as valid.
12) A person can act as a proxy on behalf of Members not exceeding 50 (fifty) and holding in the aggregate not more than 10 (ten) percent of the total share capital of the Company, carrying voting rights. A Member holding more than 10 (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 member.
13) Members/Proxies should fill the Attendance Slip for attending the meeting and bring their attendance slips along with their copy of the Annual Report to the meeting.

**Evoting and Procedure for Evoting:**

14) In compliance with provisions of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as substituted by the Companies (Management and Administration) Amendment Rules, 2015, (including any statutory modification(s) or re-enactment thereof, for the time being in force), and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and Secretarial Standard on General Meetings (SS-2) issued by the ICSI and MCA Circulars, the Company Is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.
15) The e-voting period begins on **Friday, September 18, 2026 (09:00 am) and ends on Sunday, September 20, 2026 (5:00 pm**). During this period shareholders of the Company holding shares either in physical form or in dematerialized form, as on the **cut-off date i.e. September 14, 2026** may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the Members, the Member shall not be allowed to change it subsequently.
16) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
17) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
18) Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.
19) In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of**

**Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

20) In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

21) Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode NSDL** is given below:

| **Type of Shareholder** | **Login Method** |
|---|---|
| Individual Shareholders holding securities in Demat mode with **NDSL Depository** | 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<br>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<br>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.<br>4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.<br>**NSDL Mobile App is available on**<br>App Store Google Play |
| Individual Shareholders holding securities in demat mode with **NSDL Depository** | 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.<br>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.<br>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.<br>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 | You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for |

| | |
|---|---|
| (holding securities in demat mode) login through their Depository Participants | 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. CDSL and NSDL**

| 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.**

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   *Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.*
4. Your User ID details are given below :

| **Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical** | **Your User ID is:** |
|---|---|

| | |
|---|---|
| a) For Members who hold shares in demat account with NSDL. | 8 Character DP ID followed by 8 Digit Client ID<br><br>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<br><br>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<br><br>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 Compliance@sarkcs.in 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 (Name of NSDL Official) 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 info@simcaadvertising.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 (info@simcaadvertising.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.

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.

**CIN NO:** L74999MH2022PLC384827

Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053

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## EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND / OR REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

### Item No. 3

In terms of Regulation 24A of the Securities and Exchange Board of India (LODR) Regulations, 2015 ("SEBI Listing Regulations") and other applicable provisions of the Companies Act, 2013, each as amended, the Company is required to appoint Secretarial Auditors for a period of five years commencing from FY 2026-27 to conduct the Secretarial Audit of the Company.

Accordingly, it is proposed to appoint M/s. SARK & Associates LLP as the Secretarial Auditor of the Company for a term of five financial years commencing from FY 2026-27. M/s SARK & Associates LLP has given his consent to act as the Secretarial Auditor of the Company for the aforesaid term.

The Board of Directors, at its meeting held on May 29th, 2026, considered the recommendation of the Audit Committee with respect to the appointment of M/s. SARK & Associates LLP as the Secretarial Auditors of the Company and for the statutory term of five consecutive financial years as required under Regulation 24A of the SEBI Listing Regulations.

After due consideration and review, the Board recommends the approval of the Members for the appointment of M/s. SARK & Associates LLP as the Secretarial Auditors of the Company for a period of five years commencing from the conclusion of the ensuing 04th Annual General Meeting scheduled to be held on September 21st, 2026, till the conclusion of the 09th Annual General Meeting of the Company to be held in the year 2031, for conducting the Secretarial Audit of the Company for the financial years beginning from FY 2026-27 up to FY 2030-31.

M/s. SARK & Associates LLP has confirmed that its proposed appointment, if approved by the Members, shall be within the limits prescribed by the Institute of Company Secretaries of India. Further, in terms of the applicable regulations, M/s. SARK & Associates LLP has confirmed that it has undergone the Peer Review Process of the Institute of Company Secretaries of India and holds a valid Peer Review Certificate.

The remuneration payable to M/s. SARK & Associates LLP for conducting the Secretarial Audit shall be determined by the Board of Directors from time to time during the tenure of their appointment.

The Board recommends the resolution for approval by the Members.

None of the Directors and Key Managerial Personnel of the Company or their relatives, is concerned or interested, financially or otherwise, in the proposed resolution.

The Board, therefore, recommends the ordinary resolution as set out at Item No.4 for your approval.

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**Details of the Mr. Fahim Batliwala as required to be provided pursuant to the Secretarial Standard on General Meetings ("SS-2") are provided herein below:**

| **Name of the Director** | **Mr. Fahim Batliwala** |
|---|---|
| Date of Birth | September 15, 1983 |
| Age | 43 years |
| Nationality | Indian |
| Date of first appointment on the Board | June 17, 2022 |
| Experience and Expertise in specific functional Areas/ Justification for choosing the Appointees | Mr. Batliwala is a second-generation media entrepreneur with **over 20 years of robust experience** in the Out-of-Home (OOH) and Digital Out-of-Home (DOOH) advertising sectors. He has been guiding the operations and business vision of the Simca brand since 2003, spearheading its journey from a traditional media firm into a modern, tech-enabled digital billboard network.<br>Under his executive leadership, the Company successfully scaled its market footprint to manage hundreds of high-value media assets. He was instrumental in steering the Company through its strategic expansion into public capital markets with its listing on the NSE Emerge platform. Mr. Batliwala is responsible for formulating the Company's long-term growth strategies, acquiring premier advertising sites, and supervising overall corporate performance and governance frameworks. |
| Qualifications | Bachelor's degree in Arts from the University of Mumbai |
| Directorships held in other Companies (excluding foreign and section 8 companies) | Nil |
| Chairman/ Member of the Committee of the Board of Directors of the Company | Corporate Social Responsibility Committee – **Member**<br>Audit Committee – **Member**<br>Stake Holder Relationship Committee - **Member** |
| Committee position held in other Companies | **NA** |
| No. of shares held | 87,98,944 |
| Relationship with other Directors, Manager and | Ashma Fahim Batliwala – Spouse |

| | |
|---|---|
| other Key Managerial Personnel of the Company | |
| No. of Board Meetings attended/ held during previous year | 12/12 |
| Terms and Conditions of Appointment including Remuneration | Managing Director with such Remuneration and Terms & conditions as approved by the Board from time to time |
| Remuneration last drawn | ₹4,00,000 |

# SIMCA ADVERTISING LIMITED

**CIN NO:** L74999MH2022PLC384827
Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053
022 20603832/33 info@simcaadvertising.com www.simcaadvertising.com

## Attendance Slip

**Annual General Meeting on Monday, September 21, 2026 at 01.00 P.M.**

| | | |
|---|---|---|
| **Folio Number** | : | |
| **Name of the Member(s)**<br>**or**<br>**Name of the Authorized Representative**<br>**or**<br>**Name of the Proxy Holder** | : | |
| **Address** | : | |
| **Number of Shares held** | : | |

I/We hereby record my presence at the AGM of the Company on Monday, September 21, 2026 at 01.00 P.M. at the registered office of the Company at Bungalow No C-6 Swami Samarth Ngr Roshanlal Ngr 3rd Cross Lane Andheri (W), Mumbai City, Mumbai, Maharashtra, India, 400053.

Signature of the Attending Member:

Signature of Authorized Representative:

Signature of Proxy:

**Notes:**

Member/proxy wishing to attend the meeting must bring the Attendance slip to the meeting and hand it over duly signed copy at the venue.

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## FORM NO. MGT - 11
## PROXY FORM

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

**CIN:** L74999MH2022PLC384827
**Name of the Company:** SIMCA ADVERTISING LIMITED
**Registered Office:** Bunglow no C-6 Swami Samarth Ngr Roshanlal Ngr 3rd Cross Lane, Andheri (w), Mumbai -400053, Maharashtra , India ,

| | |
|---|---|
| **Name of the Members** | |
| **Registered address** | |
| **E-mail ID** | |
| **Folio No. /DP ID & Client ID*** | |

*Applicable in case shares are held in electronic form.

I/We, being the holder(s) of _____ shares of Simca Advertising Limited, hereby appoint:

| | |
|---|---|
| **Name of the Members** | |
| **Address** | |
| **E-mail ID** | |
| | Signature: _____ |

or failing him/her

| | |
|---|---|
| **Name of the Members** | |
| **Address** | |
| **E-mail ID** | |
| | Signature: _____ |

or failing him/her

| | |
|---|---|
| **Name of the Members** | |
| **Address** | |
| **E-mail ID** | |
| | Signature: _____ |

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the AGM of the Company to be held on Monday, September 21, 2026 at 01.00 P.M. at the registered office of the Company at Bungalow No C-6 Swami Samarth Ngr Roshanlal Ngr 3rd Cross Lane

Andheri (W), Mumbai City, Mumbai, Maharashtra, India, 400053 and at any adjournment(s) thereof in respect of such resolutions as are indicated below:

**Resolutions:**

1. To approve and adopt the audited financial statements of the company.
2. To appoint a director in place of Mr. Fahim Batliwala (DIN: 07559537) director, who retires by rotation and being eligible, offers herself for reappointment.
3. To approve the appointment of M/S Sark & Associates LLP as the secretarial auditor of the company

| |
|---|
| Affix revenue stamp of not less than Rupee 1 |

Signed this _____day of _____2026

| | | |
|---|---|---|
| Name of the Member/ Proxy | | |
| | | |
| Signature of the Member/ Proxy | | |

**Note:**

1. **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 Annual General Meeting.**

2. **A proxy need not be a member of the Company.**

# SIMCA ADVERTISING LIMITED

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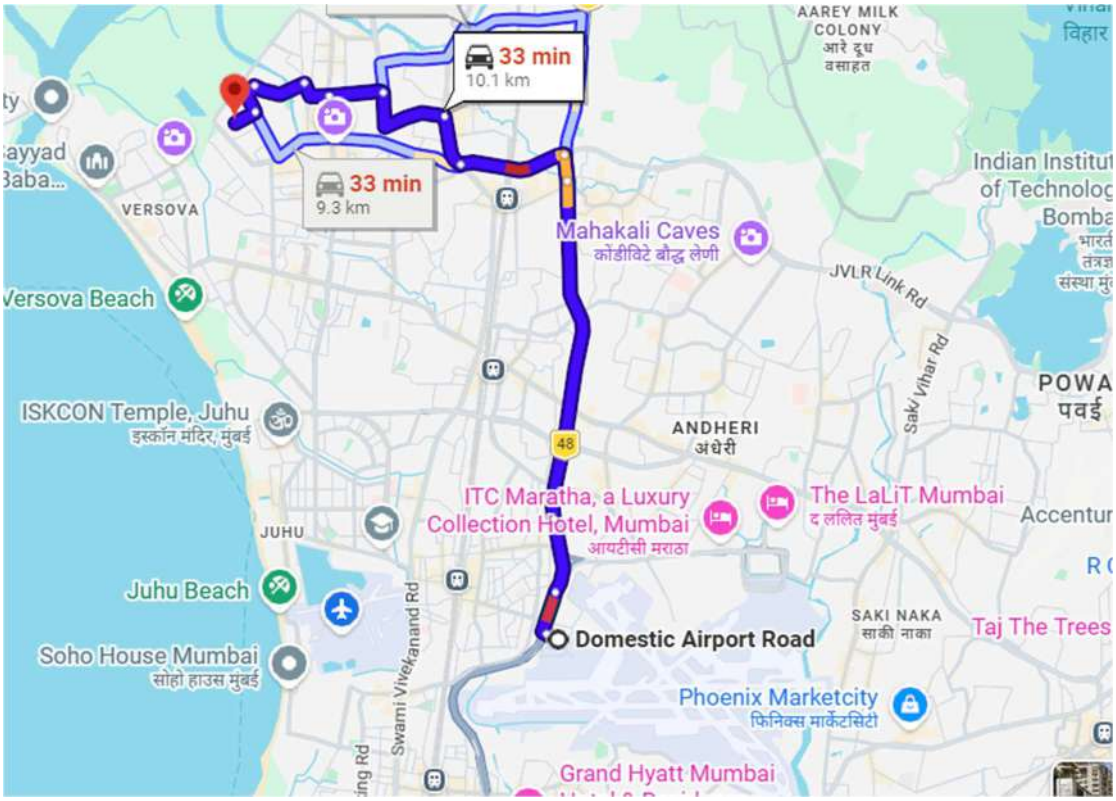
## Route Map to the Venue of the Annual General Meeting

**(Venue: Bungalow No C-6 Swami Samarth Ngr Roshanlal Ngr 3rd Cross Lane Andheri (W), Mumbai City, Mumbai, Maharashtra, India, 400053)**

**Domestic Airport to Registered Office:**



**CIN NO:** L74999MH2022PLC384827

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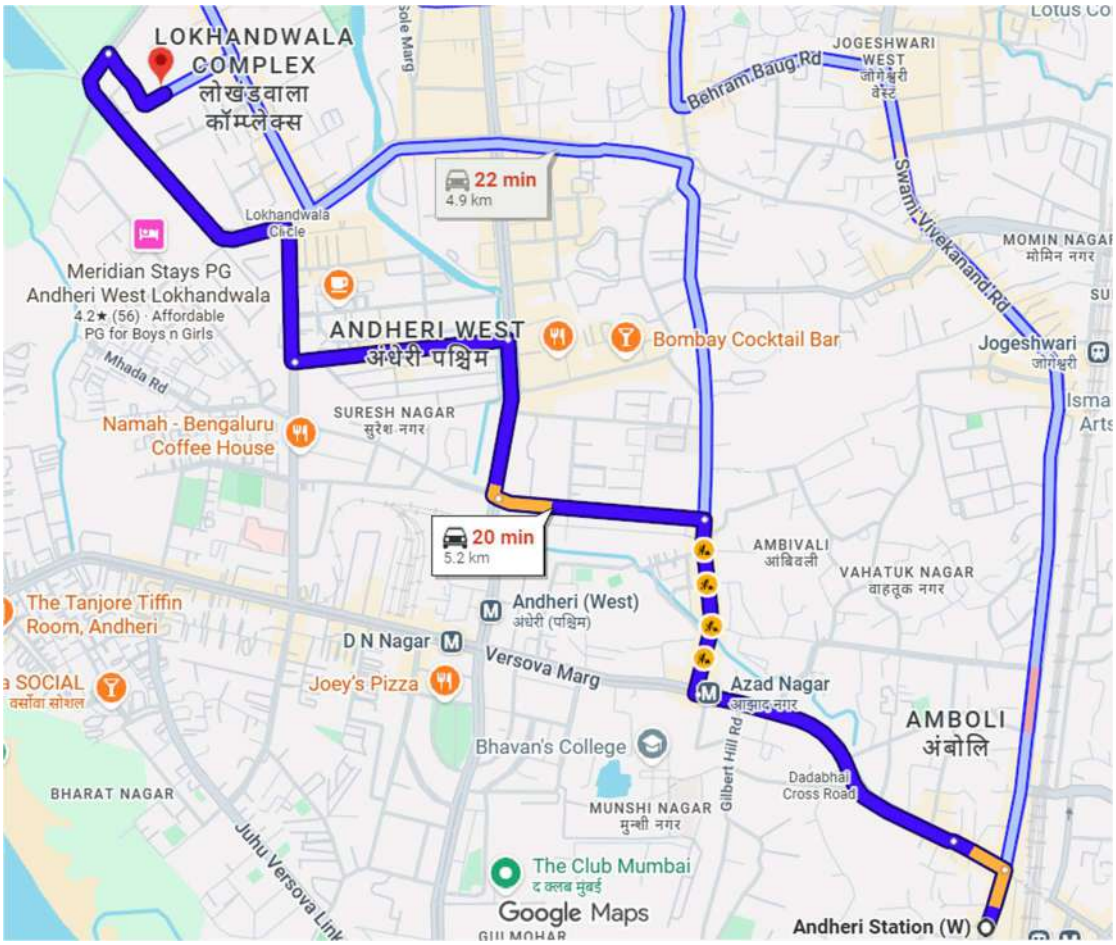
## Andheri Railway Station to Registered Office:



## BOARD'S REPORT

To,
The Members,
**Simca Advertising Limited**
Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar,
3rd Cross Lane, Andheri West,
Mumbai City, Maharashtra, India -400 053

Your Directors have the pleasure in presenting their 4th Annual Report on the business and operations along with the Audited Financial Statements and Auditors Report of the Company for the period ended on March 31, 2026.

### FINANCIAL SUMMARY/ HIGHLIGHTS

The Company's financial performance on standalone basis is given hereunder:

**(INR in Thousand)**

| Particulars | Financial Year ("FY") ended March 31, 2026 | Financial Year ("FY") ended March 31, 2025 |
|---|---|---|
| Revenue from Operation | 1272181.00 | 728325.94 |
| Other Income | 6173.55 | 1458.23 |
| **Operating Profit (before interest, depreciation and tax)** | **1278354.55** | **729784.17** |
| Operational Expenses | 922029.35 | 540185.93 |
| Employee Benefit Expenses | 25960.76 | 16900.78 |
| Depreciation | 7494.63 | 1278.25 |
| Finance Costs | 209.59 | 175.91 |
| Other Expenses | 94833.51 | 70093.40 |
| Impact of Labour Codes | 78.41 | - |
| **Profit/(Loss) before Tax** | **227748.29** | **101149.90** |
| Tax Expense | 61591.55 | 27386.79 |
| **Profit/ (Loss) after Tax** | **166156.74** | **73763.11** |

### FINANCIAL PERFOMANCE

The operating revenue of the Company stood at INR 1278354.55 Thousand in FY 2026 compared to INR 729784.17 Thousand in FY 2025. The profit in FY 2026 is INR 166156.74 Thousand as compared to a profit of INR 73763.11 Thousand in FY 2025.

### TRANSFER TO RESERVES

**CIN NO:** L74999MH2022PLC384827
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The Board of Directors of your Company have decided not to transfer any amount to the Reserves for the year under review.

## DIVIDEND

The Board of Directors of your Company have not recommended any dividend for the year under review.

## UNPAID DIVIDEND & IEPF

The Company was not required to transfer any amount to the Investor Education & Protection Fund (IEPF) and as on the date of this report no amount is lying in Unpaid Dividend A/c of the Company.

## BUSINESS AND PROJECT OVERVIEW

Simca continues to offer 360 degree marketing solutions offering diverse range of services that extends beyond outdoor advertising.

## CHANGE IN NATURE OF BUSINESS

During the period under review, there was no change in the nature of business of the Company.

## CAPITAL STRUCTURE

### Authorised Capital

As on March 31, 2026, the Company has Authorized Share Capital of Rs. 20,00,00,000 (Rupees Forty-Three Crore only) bifurcated as stated below:

| Types of Shares | No. of Shares | Face value (in Rs.) | Total (in Rs.) |
|---|---|---|---|
| Equity | 2,00,00,000 | 10/- | 20,00,00,000 |

### Paid-up Share Capital

As on March 31, 2026, the Company has a paid-up Share Capital of Rs. 8,80,00,000 (Rupees Eight Crores Eighty Lakhs Only) bifurcated as stated below:

| Types of Shares | No. of Shares | Face value (in Rs.) | Total (in Rs.) |
|---|---|---|---|
| Equity | 88,00,000 | 10/- | 8,80,00,000 |

Your Company has made a Bonus Issue of 87,50,000 Equity Shares in the ratio of 175 Equity

Shares per 1 Equity Shares as on May 28, 2025.

## SUBSIDIARIES / ASSOCIATE COMPANIES / JOINT VENTURE COMPANIES

Your Company does not have Subsidiaries, Joint Ventures, or Associate Companies as on March 31, 2026.

## MATERIAL CHANGES POST MARCH 31, 2026

Your Company has issued 31,71,600 equity at the face value of Rs. 10/- each within the price band of Rs. 174 to Rs. 183 totaling to a public issue Rs. 58.04 Crores. The Equity Shares of your company are successfully listed on the Emerge platform of National Stock Exchange (NSE) since May 15, 2026. Your Company is thankful to each and every stakeholder who has trusted and invested in the Company making a concrete going concern.

## DEPOSITS

The Company had not accepted any deposits from the public/ shareholders within the meaning of Chapter V of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

## INTERNAL FINANCIAL CONTROLS

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The Company has documented a comprehensive internal control system for all the major processes to ensure reliability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with the policies, procedures, laws and regulations, safeguarding of assets and economical and efficient use of resources. The formalized system of control facilitates effective compliance as per relevant provisions of the Companies Act, 2013, and any other applicable Law(s) and provisions.

## AUDITORS AND AUDITORS' REPORT

### Statutory Auditors

M/s. F A Ansari & Co, Chartered Accountants, (Firm registration no: 100504W), were appointed as the Statutory Auditors of your Company at the Annual General Meeting ("AGM") held on September 29, 2023 for a period of 5 (five) years and to hold the office till the conclusion of the Annual General Meeting to be held for financial year 2027-2028.

The Statutory Audit Report does not contain any qualification, reservation, adverse remark or disclaimer hence does not require any clarification. Further, the notes to accounts referred to in the Auditor's Report are self- explanatory.

### Fraud Report by Auditor

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No fraud has been reported by the Auditors of the Company in the course of the performance of their duties and hence no reporting was required to be made to the Audit Committee or the Central Government as required pursuant to sub-section 12 of Section 143 of the Companies Act, 2013.

### Cost Auditors

Cost Audit is not applicable on the Company for financial year 25-26 as the Company does not fall under the criteria as prescribed under Pursuant to Section 148 of the Act, read with the Companies (Cost Records and Audit) Rules, 2014.

### Maintenance Of Cost Records

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, the Company has maintained Cost Records under said Rules.

### Secretarial Auditors

Secretarial Audit is not applicable to the Company for financial year 2025-26 as the Company does not fall under the criteria prescribed under Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Further, your directors, at its meeting held on May 29, 2026 had appointed M/s SARK & Associates LLP as the secretarial auditors of the Company as the Company falls under the criteria prescribes under Section 204 from the FY 2026-27 to the FY 2030-31, subject to the approval of members in ensuing Annual General Meeting of the Company.

### Internal Auditor

During the year under review, your company is not required to appoint an Internal Auditor.

### EXTRACT OF ANNUAL REPORT:

In accordance with Section 92(3) and Section 134(3)(a) of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014, the Annual Return as on 31st March, 2025 is available on the Company's website www.simcaadvertising.com

### MANAGEMENT DISCUSSION & ANALYSIS REPORTS:

A detailed report on Management Discussion and Analysis (MDA) Report is included in this Report as **Annexure - A.**

### STATEMENT PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of

Managerial Personnel) Rules, 2014 is provided in this Report as **Annexure B** which forms part of this Report.

## PARTICULARS OF EMPLOYEES

There are total 31 no. of employees in your company. The gender segmentation of our work force are as under

| Segment | Total No. |
|---|---|
| Male | 20 |
| Female | 11 |
| Total | 31 |

## DIRECTORS & KEY MANAGERIAL PERSONNEL

### Directors

The Board of Directors as on date of report comprises of the following:

| S. No | Name | Designation |
|---|---|---|
| 1. | Mr. Fahim Batliwala | Managing Director |
| 2. | Ms. Ashma Batliwala | Non – Executive Director |
| 3. | Mr. Zameer Ahmed Mistry | Director |
| 4. | Mr. Dhirendra Tripathi | Independent Director |
| 5. | Mr. Ashish Chawla | Independent Director |

### Changes in the Board

1. Ms. Seema Agarwal was appointed as an Independent Director of the Company with effect from June 16, 2025.
2. Ms. Seema Agarwal resigned from the post of Independent Director with effect from July 25, 2026

### Key Managerial Personnel

The Key Managerial Personnel as on the date of this Report comprises as below:

| S. No | Name | Designation |
|---|---|---|
| 1. | Mr. Sayyed Sharuq | Chief Financial Officer |
| 2. | Ms. Pooja Sanjiv Hindia | Company Secretary |

1. Ms. Pooja Sanjiv Hindia was appointed as a Company Secretary of the Company with effect from May 02, 2025.

## MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2025-26, 15 (Fifteen) Board meetings were duly convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. The dates on which these meetings were held are April 15, 2025; May 02, 2025; May 26, 2025; May 28, 2025; June 14, 2025; June 16, 2025; June 20, 2025; June 27, 2025; August 16, 2025; October 10, 2025; December 15, 2025; February 15, 2026; March 16, 2026; March 26, 2026; and March 30, 2026

**Table of Attendance:-**

| Sr. No. | Name of Directors | Designation | No. of Board Meetings | |
|---|---|---|---|---|
| | | | Entitled | Attended |
| 1. | Mr. Fahim Batliwala | Managing Director | 15 | 15 |
| 2. | Ms. Ashma Batliwala | Director | 15 | 15 |
| 3. | Mr. Zameer Ahmed Mistry | Director | 15 | 15 |
| 4. | Mr. Ashish Chawla | Non – Executive Independent Director | 15 | 9 |
| 5. | Ms. Seema Agarwal | Non – Executive Independent Director | 10 | 4 |
| 6. | Mr. Dhirendra Tripathi | Non – Executive Independent Director | 15 | 15 |

## MEETINGS OF COMMITTEES

The Company has four committees viz; Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee and Corporate Social Responsibility Committee which has been established as a part of the better Corporate Governance practices and is in compliance with the requirements of the relevant provisions of applicable laws and statutes.

### 1. AUDIT COMMITTEE:

The Audit Committee of the Company is constituted under the provisions of section 177 of the Companies Act, 2013. Composition of Audit Committee is as under:

| Sr. No. | Name | Designation |
|---|---|---|
| 1. | Dhirendra Tripathi | Chairman |
| 2. | Ashish Chawla | Member |
| 3. | Fahim Batliwala | Member |

Pursuant to resignation of Ms. Seema Agarwal, the Audit Committee was reconstituted as on August 01, 2026.

Moreover, the Committee has met 4 times during the year to undertake the decisions which otherwise are a tedious job to be undertaken without their guidance. The dates on which these meetings are held are June 25, 2025; December 15, 2025; February 15; 2026

and March 24, 2026

| Sr. No. | Name of Directors | Designation | No. of Board Meetings | |
|---|---|---|---|---|
| | | | Entitled | Attended |
| 1. | Ms. Seema Agarwal | Chairman | 4 | 4 |
| 2. | Mr. Ashish Chawla | Member | 4 | 4 |
| 3. | Mr. Fahim Batliwala | Member | 4 | 4 |

## 2. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee of the Company is constituted under the provisions of section 178 of the Companies Act, 2013. Composition of Nomination and Remuneration Committee is as under:

| Sr. No. | Name | Designation |
|---|---|---|
| 1. | Dhirendra Tripathi | Chairman |
| 2. | Ashish Chawla | Member |
| 3. | Ashma Batliwala | Member |

Moreover, the Committee has met 1 time during the year to undertake the decisions which otherwise are a tedious job to be undertaken without their guidance. The date on which this meeting is held was October 02, 2025.

| Sr. No. | Name of Directors | Designation | No. of Board Meetings | |
|---|---|---|---|---|
| | | | Entitled | Attended |
| 1. | Mr. Dhirendra Tripathi | Chairman | 1 | 1 |
| 2. | Mr. Ashish Chawla | Member | 1 | 1 |
| 3. | Ms. Ashma Batliwala | Member | 1 | 1 |

As per the provisions of the Companies Act, 2013 and in line with SEBI Listing Regulations, the Company has in place its Nomination and Remuneration Policy.

The said policy of the Company, inter alia, provides that the Nomination and Remuneration Committee shall formulate the criteria for appointment of Executive, Non-Executive and Independent Directors on the Board of Directors of the Company and persons in the Senior Management of the Company, their remuneration including determination of qualifications, positive attributes, independence of directors and other matters as provided under sub-section (3) of Section 178 of the Act (including any statutory modification(s) or re- enactment(s) thereof for the time being in force). The Policy also lays down broad guidelines for evaluation of performance of Board as a whole, Committees of the Board, individual directors including the chairperson and the Independent Directors. The aforesaid Nomination and Remuneration Policy has been

uploaded on the website of your Company www.simcaadvertising.com

### 3. STAKEHOLDER RELATIONSHIP COMMITTEE:

The Stakeholder Relationship Committee of the Company is constituted under the provisions of section 178(5) and (6 )of the Companies Act, 2013. Composition of Stakeholder Relationship Committee is as under:

| Sr. No. | Name | Designation |
|---|---|---|
| 1. | Ashma Batliwala | Chairman |
| 2. | Dhirendra Tripathi | Member |
| 3. | Fahim Batliwala | Member |

Further the Committee members met 01 time during the year for conducting the Meeting. The date on which this meeting was held was February 15, 2026.

| Sr. No. | Name of Directors | Designation | No. of Board Meetings | |
|---|---|---|---|---|
| | | | Entitled | Attended |
| 1. | Ms. Ashma Batliwala | Chairman | 1 | 1 |
| 2. | Mr. Dhirendra Tripathi | Member | 1 | 1 |
| 3. | Mr. Fahim Batliwala | Member | 1 | 1 |

### 4. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

The Corporate Social Responsibility Committee of the Company is constituted under the provisions of section 135 of the Companies Act, 2013. Composition of Corporate Social Responsibility Committee is as under:

| Sr. No. | Name | Designation |
|---|---|---|
| 1. | Ashish Chawla | Chairman |
| 2. | Fahim Batliwala | Member |
| 3. | Zameer Mistry | Member |

Further the Committee members met 01 time during the year for conducting the Meeting. The date on which this meeting was held was March 09, 2026.

| Sr. No. | Name of Directors | Designation | No. of Board Meetings | |
|---|---|---|---|---|
| | | | Entitled | Attended |
| 1. | Mr. Ashish Chawla | Chairman | 1 | 1 |
| 2. | Mr. Fahim Batliwala | Member | 1 | 1 |
| 3. | Mr. Zameer Mistry | Member | 1 | 1 |

CSR provides an opportunity to the Companies to effectively align its values and strategy for the benefits of the society, by contributing to the social, economic and environmental development of the society at large.

**CIN NO:** L74999MH2022PLC384827

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The provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 are applicable to the Company on the basis of Audited financial Result as on 31st March, 2025.

Further the Board of directors has also approved the CSR policy formulated in accordance with the Act (as amended from time to time), guides the Company to serve the society.

The CSR policy may be accessed under the Investor section on the website of the Company at link www.simcaadvertising.com

Disclosure on CSR activities forming part of this Report is attached as **Annexure – C.**

## RISK MANAGEMENT

A risk management plan is framed to identify and assess the risk areas, monitor and report compliance and effectiveness of the policy and procedure. A detailed exercise is being carried out to identify, evaluate, manage and monitor both business and non-business risks. This plan seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk plan defines the risk management approach across the Company at various levels including documentation and reporting.

## VIGIL MECHANISM / WHISTLE BLOWER

The Company follows a robust Vigil mechanism framework and is governed by Code of Business Conduct & Ethics adopted by the Company. The Whistleblower Policy is the mechanism to help the directors, employees of the Company and all external Stakeholders to raise their concerns about any malpractice, impropriety, abuse or wrongdoing at an early stage and in the right way, without fear of victimization, subsequent discrimination or disadvantage.

The Policy encourages raising concerns within the Company rather than overlooking a problem. For all violations of the Code except anti-bribery/anti-corruption, insider trading and sexual harassment, report on the ethics E-Mail ID: info@simcaadvertising.com. For anti-bribery/anti-corruption violations, report on the ethics helpline channels mentioned above, or reach out to the Compliance Officer. For sexual harassment related violations, write to the Internal Committee, at info@simcaadvertising.com.

The Whistleblower Policy also contains mechanism of redressal available for Directors, employees of the Company and all external Stakeholders, if they feel that they had been retaliated against, due to disclosure of concern. No person has been denied access to Board.

The Whistleblower Policy has also been extended to external Stakeholders like Vendors, Customers, etc.

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During the financial year, there were no incidents reported.

## GREEN INITIATIVES:

In compliance with Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those members whose email addresses are registered with the Company/ Depositories members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website www.simcaadvertising.com

## CORPORATE GOVERNANCE REPORT:

Pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, since your Company is listed on Emerge Platform of National Stock Exchange. Corporate Governance Report is not applicable.

## FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The Board members are provided with necessary documents/ brochures, reports and internal policies to enable them to familiarize with the Company's procedures and practices, the website link is www.simcaadvertising.com

## PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The provisions of Section 186 of the Companies Act, 2013, with respect to a loan, guarantee or security is not applicable to the Company as the Company is engaged in providing infrastructural facilities and is exempted under Section 186(11) of the Companies Act, 2013. Except as disclosed in the financial statements, there are no investments held by the Company as per Section 186(1) of the Companies Act, 2013 to be disclosed.

## RELATED PARTY TRANSACTIONS

The Company's major related party transactions are generally within the group and may be referred to in the Financial Statements. The Company has a process in place to periodically review and monitor related party transactions. All the contracts/ arrangements/ transactions entered into by the Company during the financial year with related parties were in compliance of Section 188 of the Companies Act, 2013 and Rules framed thereunder. The Board of Directors has approved all the related party transactions for the financial year 2025-26 to the extent applicable.

All the related party transactions entered during the financial year were in ordinary course of business and on an arm's length basis. There were no material contracts/ arrangements entered into by the Company during the period under review. The details of the transactions entered is attached as **Annexure – D** for the reference.

## COMPLIANCE WITH SECRETARIAL STANDARDS

Your Directors confirm that the Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and such systems are adequate and operating effectively.

## DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company is committed to provide a safe and conducive work environment to its employees. There exist at the group level an Internal Complaint Committee ('ICC') constituted under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company is strongly opposed to sexual harassment and employees are made aware about the consequences of such acts and about the constitution of ICC. During the year under review, no complaints were filed with the Committee under the provisions of the said Act in relation to the workplace/s of the Company.

## DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS WHICH IMPACT THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE.

During the year, there were no significant and material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

## DETAILS OF PROCEEDINGS UNDER PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016)

During the year, there were no applications made or any proceedings were pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

## CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information under section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is as follows:

### I. Conservation of Energy

| | |
|---|---|
| i. the steps taken or impact on conservation of energy<br><br>ii. the steps taken by the company for utilizing alternate sources of energy<br><br>iii. the capital investment on energy conservation equipment's | Energy conservation continues to receive priority attention at all levels. All efforts are made to conserve and optimize use of energy with continuous monitoring, improvement in maintenance and distribution systems and through improved operational techniques. |

### II. Technology Absorption

| | |
|---|---|
| i. the efforts made towards technology absorption | Company continues to evolve and incorporate innovative solutions using technology across entire spectrum of business functions including pre-bid, construction and post construction Operation and Management activities. |
| ii. the benefits derived like product improvement, cost reduction, product development or import substitution | The Company is getting benefits by using the latest technology for innovation and improving the quality of its services. |
| iii. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) | Not Applicable |
| iv. the details of technology (imported during the last three years reckoned from the beginning of the financial year)<br>• the details of technology imported<br>• the year of import;<br>• whether the technology been fully absorbed<br>• if not fully absorbed, areas where absorption has not taken place, and the reasons thereof. | Not Applicable |
| v. the expenditure incurred on Research and Development. | Not Applicable |

## III. Foreign Exchange Earning and outgo

There were no Foreign Exchange earnings and outgo during the period under review.

## COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees (if any) during the year.

## DISCLOSURE UNDER SECTION 43(a)(ii) OF THE COMPANIES ACT, 2013

The Company has not issued any shares with differential rights, hence no information is furnished as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014.

## DISCLOSURE UNDER SECTION 54(1)(d) OF THE COMPANIES ACT, 2013

The Company has not issued any sweat equity shares during the year under review, hence no information is furnished as per provisions of Section 54(1)(d) of the Act read with Rule 8(13)

of the Companies (Share Capital and Debenture) Rules, 2014.

## DISCLOSURE UNDER SECTION 62(1)(b) OF THE COMPANIES ACT, 2013

The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review, hence no information is furnished as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014.

## DISCLOSURE UNDER SECTION 67(3) OF THE COMPANIES ACT, 2013

During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014.

## DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 of the Companies Act, 2013, Directors of your Company hereby state and confirm that:

a. In the preparation of the Annual Accounts for the financial year ended on March 31, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b. The Directors had selected such accounting policies and applied them consistently and made 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 March 31, 2026, and of the loss of the company for the same period;
c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d. The Directors had prepared the annual accounts on a going concern basis; and
e. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and these are adequate and are operating effectively.

## DISCLOSURE OF REASON FOR DIFFERENCE BETWEEN VALUATION DONE AT THE TIME OF TAKING LOAN FROM BANK AND AT THE TIME OF ONE TIME SETTLEMENT

During the year under review, there was no instance of onetime settlement with any Bank or Financial Institution.

## ACKNOWLEDGEMENTS

Your directors' wish to place on record their appreciation for the sincere services rendered by employees of the Company at all levels. Your Directors also wish to place on record their appreciation for the valuable co-operation and support received from the Government of India, various state governments, the Banks/ financial institutions and other stakeholders such as, customers and suppliers, among others. The directors look forward to their continued support in future.

**For and on behalf of the Board of Directors**
**Simca Advertising Limited**

**Fahim Batliwala**
Managing Director
DIN - 07559537

**Zameer Mistry**
Director
DIN – 09642620

**Date:** August 22, 2026
**Place:** Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053

**CIN NO:** L74999MH2022PLC384827

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## Annexure - A

## Management Discussion and Analysis Report

The Management of Simca Advertising Limited ("the Company") is pleased to present the Management Discussion and Analysis Report for the financial year ended March 31, 2026.

### 1. INDUSTRY OVERVIEW:

The advertising industry in India continues to evolve with changing consumer behaviour, increasing urbanisation, growing mobility and rapid adoption of technology-driven media platforms. The Out-of-Home ("OOH") advertising segment remains an important medium for brands seeking large-scale visibility and consumer engagement across high-traffic locations.

The increasing adoption of Digital Out-of-Home ("DOOH") advertising is further transforming the industry by offering greater flexibility, dynamic content delivery, improved inventory utilisation and enhanced opportunities for advertisers. The growing focus of brands on targeted, technology-enabled and measurable advertising solutions is expected to support the long-term growth of the OOH and DOOH segments.

### 2. BUSINESS OVERVIEW:

Simca Advertising Limited is engaged in providing comprehensive advertising and communication solutions across Outdoor Advertising, Digital Out-of-Home advertising, BTL activations, exhibitions, signage, retail branding and turnkey marketing solutions.

The Company operates a portfolio of media assets and has established its presence across multiple locations through its network and business relationships. Its business is supported by long-standing relationships with clients and advertising agencies across various sectors.

During the year under review, the Company continued its focus on strengthening its media asset portfolio, expanding its presence, improving operational efficiency and increasing the contribution from digital media assets. The Company remains focused on leveraging its experience in the advertising industry and strengthening its position in the evolving OOH and DOOH ecosystem.

### 3. FINANCIAL PERFORMANCE:

The financial year 2025–26 was a significant year for the Company, marked by strong operational and financial performance.

During the year under review, the Company reported Revenue from Operations of **₹12,722 lakh**, as compared to the previous financial year, reflecting a growth of approximately **74.7%.** The Company's EBITDA increased to **₹2,355 lakh**, registering growth of approximately **129.6%,** while the Profit After Tax stood at **₹1,662 lakh**, reflecting growth of approximately **125.3%** over the previous financial year.

The improvement in financial performance was supported by business growth, operational efficiencies, improved operating leverage and increasing contribution from the Company's digital and media asset portfolio.

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The key financial highlights are summarised below:

| Particulars | FY 2025–26 | Growth |
|---|---|---|
| Revenue from Operations | ₹12,722 lakh | 74.7% |
| EBITDA | ₹2,355 lakh | 129.6% |
| Profit After Tax | ₹1,662 lakh | 125.3% |

## 4. OPPORTUNITIES AND OUTLOOK

The Company believes that the continued growth in urban infrastructure, consumer mobility, retail activity and brand expenditure presents significant opportunities for the OOH advertising industry.

The increasing adoption of digital advertising infrastructure, particularly DOOH media, provides an opportunity to improve asset utilisation and offer advertisers greater flexibility in campaign execution. Digital media assets have the potential to enable dynamic advertising content and multiple advertising slots, thereby enhancing the commercial potential of advertising locations.

The Company intends to continue focusing on:

- Expansion and optimisation of its media asset portfolio;
- Increasing the presence and contribution of digital and DOOH media assets;
- Strengthening relationships with existing and new clients;
- Expanding its geographical reach and market presence;
- Improving operational efficiencies and asset utilisation; and
- Exploring opportunities arising from evolving advertising technologies and consumer behaviour.

The Company's successful completion of its Initial Public Offering and listing on NSE Emerge during the subsequent period has further strengthened its capital base and provides a platform to pursue its growth and expansion plans.

## 5. RISKS AND CONCERNS

The Company operates in a dynamic and competitive advertising industry and is exposed to various risks that may affect its business and financial performance.

### Competition

The advertising industry is highly competitive, with competition arising from other OOH and DOOH operators as well as alternative advertising platforms. Changes in advertising

preferences and increasing competition from digital and other media platforms may impact the demand for the Company's services.

**Dependence on Advertising Spend**

The Company's business is dependent on advertising expenditure by its clients. Any slowdown in economic activity, reduction in marketing budgets or changes in customer preferences may adversely affect demand for advertising services.

**Media Asset and Location Risk**

The Company's business depends significantly on the availability and continued operation of strategically located media assets. Changes in lease arrangements, permissions, regulations or access to suitable locations may impact the Company's operations.

**Regulatory Risk**

The advertising and outdoor media industry is subject to various central, state and local laws, regulations, permissions and municipal requirements. Any adverse change in the regulatory environment may affect the Company's business operations.

**Technology Risk**

The advertising industry is evolving rapidly with increasing use of digital and technology-enabled media. The Company's ability to adopt and effectively utilise evolving technologies will remain important to its long-term competitiveness.

**Client and Market Risk**

Changes in client requirements, concentration of business, loss of significant customers or changes in industry trends may affect the Company's revenue and profitability.

The Company continuously monitors these risks and undertakes appropriate measures to mitigate their potential impact on its operations.

## 6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established internal control systems commensurate with the size, nature and complexity of its business operations. The internal control framework is designed to ensure the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of fraud and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The Company's internal controls are periodically reviewed to ensure their adequacy and effectiveness. The Audit Committee reviews the adequacy of the internal financial control systems and other matters relating to internal controls from time to time.

## 7. HUMAN RESOURCES

The Company recognises that its employees are an important driver of its growth and success. The Company continues to focus on creating a professional and performance-oriented work environment and strengthening its human resource capabilities.

The Company's people contribute across various functions, including business development, marketing, operations, finance and administration. The management

continues to focus on employee development, operational efficiency and building capabilities required to support the Company's growth plans.

The Company remains committed to maintaining a positive, inclusive and professional work environment and fostering a culture of accountability, collaboration and continuous improvement.

## 8. SEGMENT-WISE PERFORMANCE

The Company is primarily engaged in the business of providing Outdoor Advertising Solutions and operates as a **single reportable business segment**. Accordingly, separate segment-wise financial information is not applicable.

## 9. MATERIAL DEVELOPMENTS

The financial year 2025–26 marked an important milestone in the Company's corporate journey. Subsequent to the end of the financial year, the Company's equity shares were listed on the NSE Emerge platform on May 15, 2026.

The listing has enhanced the Company's corporate profile and strengthened its capital base, providing a platform to support its growth and expansion plans.

## 10. KEY FINANCIAL RATIOS

The details of significant changes in key financial ratios, wherever applicable, along with explanations for such changes, are provided in the notes forming part of the financial statements and/or elsewhere in the Annual Report, as applicable.

## 11. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis Report describing the Company's objectives, expectations, projections, estimates or predictions may be considered as forward-looking statements. Such statements are based on the current expectations and assumptions of the management and are subject to various risks, uncertainties and other factors, including changes in economic conditions, market dynamics, regulatory requirements, technological developments and other factors beyond the Company's control.

Actual results may differ materially from those expressed or implied in such forward-looking statements. The Company undertakes no obligation to publicly update or revise such statements except as may be required under applicable law.

**For and on behalf of the Board of Directors**
**Simca Advertising Limited**

| | |
|---|---|
| **Fahim Batliwala** | **Zameer Mistry** |
| Managing Director | Director |
| DIN - 07559537 | DIN – 09642620 |

**Date:** August 22, 2026
**Place:** Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053

**CIN NO:** L74999MH2022PLC384827

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## Annexure B

**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.**

**The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26:**

| Sr. No. | Name of Director/KMP | Designation | % increase/ (decrease) in remuneration in the financial year 2025-26 | Ratio of remuneration of each Director to median remuneration of employees |
|---|---|---|---|---|
| 1 | Mr. Fahim Batliwala | Managing Director | 62.5% | 6.67 : 1 |
| 2 | Mr. Zameer Ahmed Mistry | Director | 53.19% | 5:1 |
| 3 | Ms. Ashma Batliwala | Non-Executive Director | NA | NA |
| 4 | Mr. Ashish Chawla | Non-Executive Independent Director | NA | NA |
| 5 | Mr. Dhirendra Raghvendra Tripathi | Non-Executive Independent Director | NA | NA |
| 6 | Mr. Sayyed Sharuq | CFO | 57% | |
| 7 | Ms. Pooja Sanjiv Hindia * | CS | NA | |

***Note: The Company Secretary was appointed during the financial year 2025–26 and accordingly, the percentage increase in remuneration is not applicable.***

2. **The percentage increase in the median remuneration of employees of the Company in the financial year:**
   During the financial year 2024-25, the median remuneration of employees of the Company was increased by 10.72%

3. **The number of permanent employees on the rolls of Company:**
   As on March 31, 2026, there were 31 permanent employees on the rolls of the Company.

4. **Average percentile increases already made in the salaries of employees, other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the**

**managerial remuneration:** 10.13%

5. **It is affirmed that the remuneration paid is as per the remuneration policy of the Company**

**For and on behalf of the Board of Directors**
**Simca Advertising Limited**

| | |
|---|---|
| **Fahim Batliwala** | **Zameer Mistry** |
| Managing Director | Director |
| DIN - 07559537 | DIN – 09642620 |

**Date:** August 22, 2026
**Place:** Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053

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## ANNEXURE C

## ANNEXURE FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR COMMENCING ON OR AFTER THE 1ST DAY OF APRIL, 2020

1. **Brief outline on CSR Policy of the Company:**
   The Company has set high ethical standards for all its dealings and believes in inspiring trust and confidence. We strongly believe that, we exist not only for doing good business, but equally for the betterment of the Society. The Company has implemented its CSR policy / charter to focus education and health

2. **Composition of CSR Committee:**

| Sr. No. | Name | Designation |
|---|---|---|
| 1. | Ashish Chawla | Chairman |
| 2. | Fahim Batliwala | Member |
| 3. | Zameer Mistry | Member |

3. **Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.** www.simcaadvertising.com

4. **Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:** Not Applicable

5. **Particulars:**
   - **Average net profit of the company as per sub-section (5) of section 135:** ₹5,61,24,106.67
   - **Two percent of average net profit of the company as per sub-section (5) of section 135:** ₹11,22,482.13
   - **Surplus arising out of the CSR Projects or programmes or activities of the previous financial years:** Nil
   - **Amount required to be set-off for the financial year, if any:** Nil
   - **Total CSR obligation for the financial year [(b)+(c)-(d)]:** ₹11,22,482.13

6. **Particulars:**
   - **Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):** ₹11,22,482.13
   - **Amount spent in Administrative Overheads:** Nil
   - **Amount spent on Impact Assessment, if applicable:** Nil
   - **Total amount spent for the Financial Year [(a)+(b)+(c)].:** Nil
   - **CSR amount spent or unspent for the Financial Year:**

| Total Amount Spent for the Financial Year. (in Rs.) | Amount Unspent (in Rs.) | | | | |
|---|---|---|---|---|---|
| | Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135. | | Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135. | | |
| | Amount | Date of Transfer | Name of Fund | Amount | Date of Transfer |
| 11,22,482.13 | NA | NA | NA | NA | NA |

- **Excess amount for set-off, if any:**

| Sr. No. | Particulars | Amount (In Rs.) |
|---|---|---|
| 1. | Two percent of average net profit of the company as per sub-section (5) of section 135 | 5,61,24,106.67 |
| 2. | Total amount spent for the Financial Year | 11,22,482.13 |
| 3. | Excess amount spent for the Financial Year [(ii)-(i)] | NA |
| 4. | Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any | NA |
| 5. | Amount available for set off in succeeding Financial Years [(iii)-(iv)] | NA |

**7. Particulars:**

**a) Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:**

| Sr. No. | Preceding Financial Year(s) | Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.) | Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.) | Amount Spent in the Financial Year (in Rs) | Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any | Amount remaining to be spent in succeeding Financial Years (in Rs) | Deficiency If any |
|---|---|---|---|---|---|---|---|

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1 | FY 2022-23 | NA | NA | NA | NA | NA | NA |
| 2 | FY 2023 – 24 | NA | NA | NA | NA | NA | NA |
| 3 | FY 2024 – 25 | NA | NA | NA | NA | NA | NA |

**b) Details of CSR amount spent against ongoing projects for the financial year:**

| Sr. No. | Name of the Project | Item from the list of activities in Schedule VII to the Act. | Local Area (Yes /No) | Location (State, District) | Project Duration | Amount allocated | Amount spent in Current Year | Amount transferred into unspent CSR | Mode of Implementation | Mode of Implementation – Through Agency |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 2 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 3 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| | Total | NA | NA | NA | NA | NA | NA | NA | NA | NA |

**c) Details of CSR amount spent on other than Ongoing Project for the financial year:**

| Sr. No. | Name of the Project | Item from the list of activities in Schedule VII to the Act. | Local Area (Yes /No) | Location (State, District) | Project Duration | Amount allocated | Amount spent in Current Year | Amount transferred into unspent CSR | Mode of Implementation | Mode of Implementation – Through Agency |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Jiva | Uplift | No | Sura | NA | NA | 1122 | NA | Through | Jivan Jyot |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | n Jyot Trus t San kul | ment of Educ ation | | t, Guja rat | | | 482 | | Agency | Trust – CSR0000 6563 |
| | Tot al | NA | NA | NA | NA | NA | 1122 482 | NA | NA | NA |

8. **Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:** No

9. **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135:** NA

**For and on behalf of the Board of Directors**
**Simca Advertising Limited**

**Fahim Batliwala**
Managing Director
DIN - 07559537

**Zameer Mistry**
Director
DIN – 09642620

**Date:** August 22, 2026
**Place:** Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053

**CIN NO:** L74999MH2022PLC384827
Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053
022 20603832/33 info@simcaadvertising.com www.simcaadvertising.com

## ANNEXURE – D

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

1. **Details of contracts or arrangements or transactions not at arm's length basis**
   There were no contracts or arrangements or transactions entered during the year ended March 31, 2025, which were not at arm's length basis.

2. **Details of material contracts or arrangement or transactions at arm's length basis**
   - **Name of the Related Party:** Mr. Fahim Batliwala
   - **Nature of Contracts/ Arrangements/ Transactions:** Space Selling Rent
   - **Duration of the Contracts/ Arrangements/ Transactions:** 12 Months
   - **Salient Terms and Conditions of the Contracts/ Arrangements/ Transactions including the value, if any:** 9,00,00,000/-
   - **Date of Approval by Board:** April 15, 2025
   - **Amount Paid as Advances:** Nil

3. **Details of material contracts or arrangement or transactions at arm's length basis**
   - **Name of the Related Party:** Mr. Fahim Batliwala
   - **Nature of Contracts/ Arrangements/ Transactions:** Rent of Registered Office of the Company
   - **Duration of the Contracts/ Arrangements/ Transactions:** 12 Months
   - **Salient Terms and Conditions of the Contracts/ Arrangements/ Transactions including the value, if any:** 39,60,000/-
   - **Date of Approval by Board:** April 15, 2025
   - **Amount Paid as Advances:** Nil

**For and on behalf of the Board of Directors**
**Simca Advertising Limited**

| | |
|---|---|
| **Fahim Batliwala** | **Zameer Mistry** |
| Managing Director | Director |
| DIN - 07559537 | DIN – 09642620 |

**Date:** August 22, 2026
**Place:** Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053

**CIN NO:** L74999MH2022PLC384827

Bungalow No. C-6, Swami Samarth Nagar, Roshanlal Nagar, 3rd Cross Lane, Andheri West, Mumbai City, Maharashtra, India -400 053

022 20603832/33 info@simcaadvertising.com www.simcaadvertising.com

## FINANCIAL STATEMENTS

FAANSARI
& ASSOCIATES
Chartered Accountants

# INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE HALF YEALY AND ANNUAL FINANCIAL STATEMENTS

**To the Board of Directors of**
**SIMCA ADVERTISING LIMITED**

## Report on the Audit of the Financial Statements

### Opinion

We have audited the Financial Statements of **SIMCA ADVERTISING LIMITED** ("the Company"), which comprise the balance sheet as at **31st March 2026**, and the statement of profit and loss and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2026** and its profit/loss and its cash flows for the year ended on that date.

### Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the




101, 1st Floor, Jairaj Building, Near BKC Metro Station, Opposite Old Income Tax Office, Bandra Kurla Complex, Bandra East, Mumbai 400051.
98209 37147 | 98200 37147
cafaansari@gmail.com / faansarica@yahoo.co.in

Institute of Chartered Accountants of India ('the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statement for the half – year and year ended March 31,2026 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Financial Statements and our auditor's report thereon.

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

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

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



## Management's Responsibility for the Financial Statements

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

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

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

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance



with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

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

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

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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



e. Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in;

(i) Planning the scope of our audit work and in evaluating the results of our work; and

(ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

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

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

F.A. ANSARI AND ASSOCIATES
F.R.N
100[illegible]W
CHARTERED ACCOUNTANTS

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the annexure **"A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:
   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   (c) The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
   (d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
   (e) On the basis of the written representations received from the directors as on **31st March, 2026** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March, 2026** from being appointed as a director in terms of Section 164(2) of the Act.
   (f) With respect to the adequacy of the Internal Financial Controls with reference to the Financial Statements of the Company and the Operating Effectiveness of such controls, refer to our separate report in annexure **"B"**.
   (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      a. The Company does not have any pending litigations which would impact its financial position.



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

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

d. i. The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(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.

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

iii. Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013, Hence this



clause is not applicable.

f. Based on our examination, which included test checks, the Company has used Accounting Software systems for maintaining its books of account for the year ended 31st March, 2026 which have the feature of recording Audit Trail (Edit Log) facility and the same has operated throughout the Year for all relevant transactions recorded in the Accounting Software Systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the preservation of audit trail as per the statutory requirements for the record retention is not applicable to the Company.

3. With respect to the matter to be included in the auditor's report under Section 197(16) of the Act;

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

**for F.A. Ansari & Associates**
**Chartered Accountants**
**Firm Registration No. 100504W**




**CA. Faheem A. Ansari**
**Partner**
**Membership No. 042480**

**UDIN:** 26042480IEUG0S5446
**Date: 29th May, 2026**
**Place: Mumbai**

## ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT ON THE AUDIT OF THE HALF YEALY AND ANNUAL FINANCIAL STATEMENTS

**The Annexure referred to in our report to the members of SIMCA ADVERTISING LIMITED ("the Company") for the year ended on 31st March, 2026.**

On the basis of the information and explanation given to us during the course of our audit, we report that;

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

B. The Company does not have any intangible assets. Accordingly, this sub clause of the Order is not applicable to the Company.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has regular programme of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified in a phased manner over a period of three years. In accordance with this programme, Property, Plant and Equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not revalued its



Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

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

(ii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company is involved in providing Services of Outdoor Media Advertising, hence they does not have any Inventory. Accordingly, this clause of the Order is not applicable.

(iii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, this clause of the Order is not applicable. Except an investment of Rs 1,50,00,000/- with Capital World Media Services Private Limited on terms and condition contained in agreement dated 15th May 2025 entered with the both parties.

(iv) According to the information and explanation given to us and on the basis of our examination of the records of the Company, in our opinion the provisions of Sections 185 and 186 of the Companies Act, 2013 ("the Act") is not applicable to the company in respect of loans, investments, guarantees and security. Accordingly, this clause of the Order is not applicable.

(v) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public during the year. Accordingly, this clause of the Order is not applicable.



(vi) According to the information and explanation given to us and on the basis of our examination of the records of the Company, maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Act is not applicable to the Company. Accordingly, this clause of the Order is not applicable.

(vii) (a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not have any statutory dues including Goods and Services Tax, provident fund, employees' state insurance, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities which are in dispute except Total income-tax dues of Rs 8,62,213/- for FY 2023-24 and Rs 1,61,700/- for FY 2024-25.

(viii) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed as income in the books of accounts, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, this clause of the Order is not applicable.

(ix) (a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.



(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company is a not declared as wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us by the management, the Company does not have any term loans. Accordingly, this sub clause of the Order is not applicable.

(d) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not raised funds on short term basis which have been utilised for long term purposes.

(e) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, this sub clause of the Order is not applicable.

(f) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not have any subsidiaries, joint ventures or associate companies. Accordingly, this sub clause of the Order is not applicable.

(x) (a) The Company has not raised any amount by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, this sub clause of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, this sub clause of the Order is not applicable. However, company has issue Bonus Share to existing shareholder in the ratio 1:175

F.A. ANSARI AND ASSOCIATES
CHARTERED ACCOUNTANTS

(xi) (a) According to the information and explanation given to us and on the basis of our examination of the records of the Company, no material fraud by the Company or any fraud on the Company has been noticed or reported during the year. Accordingly, this sub clause of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, no report under sub-section (12) of section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. Accordingly, this sub clause of the Order is not applicable.

(c) There is no whistle-blower complaint received by the Company during the year. Accordingly, this sub clause of the Order is not applicable.

(xii) According to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, this clause of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) Based on the information and explanations provided to us and our audit procedures, in our opinion, the Company is not required to have internal audit system under the provisions of section 138 of the Act. Accordingly, this clause of the Order is not applicable.

(xv) In our opinion and according to the information and explanations given to us by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of section 192 of the Act are not applicable to the Company. Accordingly, this clause of the Order is not applicable.



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

(b) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, this sub clause of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, this sub clause of the Order is not applicable.

(d) In our opinion and according to the information and explanation given to us, there is no Core Investment Company (CIC) within the group [as defined in the Core Investment Companies (Reserve Bank) Directions, 2016]. Accordingly, this sub clause of the Order is not applicable.

(xvii) The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Accordingly, this clause of the Order is not applicable.

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

(xix) According to the information and explanation 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 cause us to believe that any material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.



(xx) In our opinion and according to the information and explanations given to us, there are no unspent amounts towards Corporate Social Responsibility (CSR) other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Act in compliance with second proviso to sub-section (5) of Section 135 of the Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

(xxi) In our opinion and according to the information and explanation given to us, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, this clause of the Order is not applicable.

*for* **F.A. Ansari & Associates**
***Chartered Accountants***
Firm Registration No.: **100504W**




**CA. Faheem Akhter Ansari**
***Partner***
Membership No.: **042480**

UDIN: 26042480JTUG0S5446
Date: 29th May 2026
Place: **Mumbai**

## ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE HALF YEALY AND ANNUAL FINANCIAL STATEMENTS

**(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)**

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

We have audited the Internal Financial Controls over Financial Reporting of **SIMCA ADVERTISING LIMITED** ("the Company") as at **March 31, 2026** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("the 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 and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

## Meaning of Internal Financial Controls Over Financial Reporting

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





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

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

3) provide reasonable assurance regarding prevention or timely detection of 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

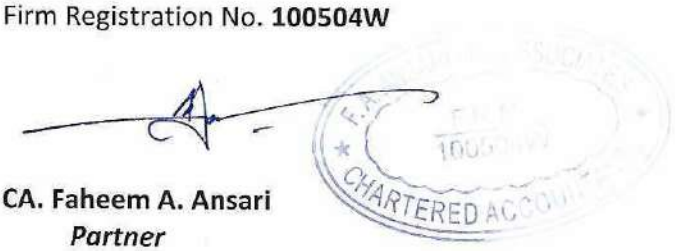
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal 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.



## Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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 Control over Financial Reporting issued by the ICAI.

For **F. A. Ansari & Associates**
***Chartered Accountants***
Firm Registration No. **100504W**



**CA. Faheem A. Ansari**
***Partner***
Membership No. **042480**

UDIN: 26042480IEUG0S5446
Date: **29th May, 2026**
Place: **Mumbai**

# SIMCA ADVERTISING LIMITED

**Balance Sheet as at 31st March 2026**

(₹ in '000)

| Particulars | Note | As at 31st March 2026 (Audited) | As at 31st March 2025 (Audited) |
|---|---|---|---|
| **I. EQUITY AND LIABILITIES** | | | |
| **SHAREHOLDERS' FUND** | | | |
| Share Capital | 3 | 88,000.00 | 500.00 |
| Reserves and Surplus | 4 | 202,298.24 | 123,641.50 |
| | | **290,298.24** | **124,141.50** |
| **NON-CURRENT LIABILITIES** | | | |
| Long term borrowings | 5 | - | 872.94 |
| Deferred tax liabilities (Net) | 6 | - | - |
| Other long term liabilities | 7 | - | - |
| Long term provisions | 8 | 770.41 | 455.99 |
| | | **770.41** | **1,328.93** |
| **CURRENT LIABILITIES** | | | |
| Short term borrowings | 9 | 878.22 | 1,946.16 |
| Trade payables | 10 | | |
| (i) total outstanding dues of micro and small enterprises; and | | 13,357.87 | 10,607.39 |
| (ii) total outstanding dues of creditors other than micro and small enterprises | | 259,286.48 | 123,198.17 |
| Other current liabilities | 11 | 34,186.07 | 12,381.46 |
| Short term provisions | 12 | 62,464.92 | 28,367.76 |
| | | **370,173.55** | **176,500.94** |
| **TOTAL EQUITY AND LIABILTIES** | | **661,242.19** | **301,971.36** |

F.A. ANSARI AND ASSOCIATES
F.R.N. 100504W
CHARTERED ACCOUNTANTS

# SIMCA ADVERTISING LIMITED

**Balance Sheet as at 31st March 2026**

(₹ in '000)

| Particulars | Note | As at 31st March 2026 (Audited) | As at 31st March 2025 (Audited) |
|---|---|---|---|
| **II. ASSETS** | | | |
| **NON-CURRENT ASSETS** | | | |
| Property, Plant and Equipment and Intangible Assets | 13 | | |
| (i) Property, Plant and Equipment | | 47,382.44 | 6,244.13 |
| (ii) Intangible Assets | | - | - |
| (iii) Capital work in progress | | 375.96 | - |
| (iv) Intangible assets under development | | - | - |
| | | **47,758.40** | **6,244.13** |
| Deferred tax assets (net) | 6 | 836.36 | 227.90 |
| Non - current investments | 14 | - | |
| Long term loans and advances | 15 | - | - |
| Other non current assets | 16 | 15,000.00 | - |
| | | **15,836.36** | **227.90** |
| **CURRENT ASSETS** | | | |
| Current Investments | 17 | - | - |
| Trade receivables | 18 | 397,663.52 | 147,445.09 |
| Cash and Cash equivalents | 19 | 96,089.02 | 52,878.36 |
| Short term loans and advances | 15 | 15,800.00 | - |
| Other current assets | 16 | 88,094.89 | 95,175.89 |
| | | **597,647.43** | **295,499.33** |
| **TOTAL ASSETS** | | **661,242.19** | **301,971.36** |
| Significant Accounting Policies<br>See accompanying Notes to the Financial Statements | 1 to 39 | | |

As per our Report of even date

**for F. A. Ansari & Associates**
***Chartered Accountants***
**Firm registration number: 100504W**

F.A. ANSARI & ASSOCIATES F.R.N. 100504W CHARTERED ACCOUNTANTS

**CA. Faheem A. Ansari**
***Partner***
**Membership no.: 042480**

**UDIN:** 26042480IEU
**Date: 29th May 2026** GOS 5446
**Place: Mumbai**

**for and on behalf of the board of directors of**
**Simca Advertising Limited**

**Fahim Batliwala**
**Managing Director**
**DIN 07559537**

**Zameer Mistry**
**Director**
**DIN 09642620**

SIMCA ADVERTISING LIMITED MUMBAI

**Sharuq Sayyed**
**Chief Financial Officer**

P.S Hindia

**Pooja Sanjiv Hindia**
**Company Secretary**

## SIMCA ADVERTISING LIMITED

**Statement of Profit and Loss for the Half-Year and Year ended 31st March 2026**

(₹ in '000)

| Particulars | Note | Half Year Ended | | | Financial Year ended | |
|---|---|---|---|---|---|---|
| | | 31-03-26 (Audited) | 30-09-25 (unaudited) | 31-03-25 (Audited) | 31-03-26 (Audited) | 31-03-25 (Audited) |
| **I. INCOME** | | | | | | |
| Revenue from Operations | 20 | 785,072.81 | 487,108.19 | 378,578.38 | 1,272,181.00 | 728,325.94 |
| Other Income | 21 | 4,134.84 | 2,038.70 | 1,458.23 | 6,173.55 | 1,458.23 |
| **Total Income (I)** | | 789,207.66 | 489,146.89 | 380,036.61 | 1,278,354.55 | 729,784.17 |
| **II. EXPENSES** | | | | | | |
| Hoarding Expense | 22 | 586,241.39 | 335,787.95 | 330,060.22 | 922,029.35 | 540,185.93 |
| Employee Benefits Expense | 23 | 13,583.27 | 12,377.50 | 10,149.50 | 25,960.76 | 16,900.78 |
| Depreciation and Amortization Expense | 24 | 5,598.70 | 1,895.93 | 1,278.25 | 7,494.63 | 1,278.25 |
| Finance Costs | 25 | 81.98 | 127.61 | 175.91 | 209.59 | 175.91 |
| Other Expenses | 26 | 57,690.47 | 37,143.05 | 50,141.51 | 94,833.51 | 70,093.40 |
| **Total Expenses (II)** | | 663,195.82 | 387,332.03 | 391,805.40 | 1,050,527.85 | 628,634.27 |
| **III. PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I Less II)** | | 126,011.84 | 101,814.85 | (11,768.80) | 227,826.70 | 101,149.90 |
| **IV. EXCEPTIONAL ITEMS** | | | | | | |
| Statutory impact of new Labour Codes | | - | - | - | - | - |
| **V. PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III Less IV)** | | 126,011.84 | 101,814.85 | (11,768.80) | 227,826.70 | 101,149.90 |
| **VI. EXTRAORDINARY ITEMS** | | | | | | |
| Statutory impact of new Labour Codes | | 78.41 | - | - | 78.41 | - |
| **VII. PROFIT BEFORE TAX (V Less VI)** | | 125,933.43 | 101,814.85 | (11,768.80) | 227,748.29 | 101,149.90 |
| **VIII. TAX EXPENSES** | | | | | | |
| Less : Current tax | | 36,200.00 | 26,000.00 | (3,199.63) | 62,200.00 | 27,500.00 |
| (Add) Less : Deferred tax (Assets) Liability | | (695.44) | 86.99 | (68.59) | (608.46) | (113.22) |
| **TOTAL TAX EXPENSES** | | 35,504.56 | 26,086.99 | (3,268.21) | 61,591.55 | 27,386.79 |
| **IX. PROFIT AFTER TAX (VII Less VIII)** | | 90,428.88 | 75,727.87 | (8,500.58) | 166,156.74 | 73,763.11 |
| **X. PRIOR PERIOD ITEMS** | 27 | - | - | - | - | - |
| **XI. PROFIT / (LOSS) FOR THE YEAR** | | 90,428.88 | 75,727.87 | (8,500.58) | 166,156.74 | 73,763.11 |
| **Earning per equity share:** | | | | | | |
| Basic | | 10.28 | 8.61 | (0.97) | 18.88 | 8.38 |
| Diluted | | 10.28 | 8.61 | (0.97) | 18.88 | 8.38 |
| Significant Accounting Policies | | | | | | |
| See accompanying Notes to the Financial Statements | 1 to 39 | | | | | |

Note: Previous period's/year's figures have been regrouped / reclassified wherever necessary, to confirm to current period's/year's classification.

As per our Report of even date

**for F. A. Ansari & Associates**
***Chartered Accountants***
**Firm registration number: 100504W**

F. A. ANSARI AND ASSOCIATES * F.R.N. 100504W * CHARTERED ACCOUNTANTS

**CA. Faheem A. Ansari**
***Partner***
**Membership no.: 042480**

**UDIN:** 26042480IEUG0S5446
**Date: 29th May 2026**
**Place: Mumbai**

SIMCA ADVERTISING LIMITED MUMBAI

**for and on behalf of the Board of Directors of**
**Simca Advertising Limited**

**Fahim Batliwala**
**Managing Director**
DIN 07559537

**Zameer Mistry**
**Director**
DIN 09642620

**Sharuq Sayyed**
**Chief Financial Officer**

**Pooja Sanjiv Hindia**
**Company Secretary**

# SIMCA ADVERTISING LIMITED

## Cash Flow Statement for the year ended 31st March 2026

(₹ in '000)

| Particulars | for the year ended 31-Mar-26 (Audited) | | for the year ended March 31, 2025 (Audited) | |
|---|---|---|---|---|
| **A. Cash flows from operating activities** | | | | |
| Net profit (Loss) before taxation | | 227,748.29 | | 101,149.90 |
| Adjustments for: | | | | |
| Depreciation | 7,494.63 | | 1,278.25 | |
| Sundry balances written off/(back) | 236.00 | | 272.40 | |
| Loss on Sale of Investment | 1,129.77 | | - | |
| Interest Expense | 209.59 | | 175.91 | |
| Other Non Cash Items | - | | - | |
| Excess Provision for Income Tax | - | | - | |
| Interest Income | (6,137.97) | 2,932.02 | (1,458.23) | 268.33 |
| **Operating profit before working capital changes** | | 230,680.31 | | 101,418.23 |
| Adjustments for changes in working capital: | | | | |
| (Increase) / Decrease in Trade Receivables | (250,454.42) | | (22,080.25) | |
| (Increase) / Decrease in Other Non Current Assets | (15,000.00) | | - | |
| (Increase) / Decrease in Other Current Assets | 7,080.99 | | (77,390.99) | |
| Increase / (Decrease) in Trade Payable | 138,838.79 | | 47,323.56 | |
| Increase / (Decrease) in Other Current Liabilities | 21,804.61 | | (2,561.99) | |
| Increase / (Decrease) in Long Term Provisions | 314.41 | | 455.99 | |
| Increase / (Decrease) in Short Term Provisions | 34,097.16 | (63,318.46) | 13,426.51 | (40,827.17) |
| **Cash generated from operations** | | 167,361.85 | | 60,591.06 |
| Less : Income Tax Paid | | (62,200.00) | | (27,500.00) |
| **Net cash from operating activities** | | 105,161.85 | | 33,091.06 |
| **B. Cash flows from investing activities** | | | | |
| Interest Received | 6,137.97 | | 1,458.23 | |
| Purchase of property, plant and equipment | (49,008.91) | | (7,389.36) | |
| (Increase) / Decrease in Short term loans & advances | (15,800.00) | | - | |
| Purchased of investment | (13,143.61) | | - | |
| (Increase) / Decrease in Long term loans & advances | - | | - | |
| Proceeds from sale of investment | 12,013.84 | | - | |
| **Net cash from investing activities** | | (59,800.71) | | (5,931.13) |
| **C. Cash flows from financing activities** | | | | |
| Interest paid | (209.59) | | (175.91) | |
| Increase / (Decrease) in Long Term Borrowings | (872.94) | | 872.94 | |
| Increase / (Decrease) in Short Term Borrowings | (1,067.95) | | 1,946.16 | |
| Issue of Shares | - | | - | |
| **Net cash used in financing activities** | | (2,150.47) | | 2,643.19 |
| **Net increase in cash and cash equivalents** | | 43,210.67 | | 29,803.11 |
| **Cash and cash equivalents at the beginning of the year** | | 52,878.36 | | 23,075.24 |
| **Cash and cash equivalents at the end of the year** | | 96,089.02 | | 52,878.36 |

As per our Report of even date
**for F. A. Ansari & Associates**
***Chartered Accountants***
**Firm registration number: 100540W**

**CA. Faheem A. Ansari**
***Partner***
**Membership no.: 042480**
**UDIN:** 26042480IEUG055446
**Date: 29th May 2026**
**Place: Mumbai**

**for and on behalf of the board of directors of**
**Simca Advertising Limited**

**Fahim Batliwala**
**Managing Director**
**DIN 07559537**

**Zameer Mistry**
**Director**
**DIN 09642620**

**Sharuq Sayyed**
**Chief Financial Officer**

**Pooja Sanjiv Hindia**
**Company Secretary**

## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the year ended 31st March 2026**

(₹ in '000)

### 3. SHARE CAPITAL :

| Particulars | As at 31 March 2026 (Audited) Amount | As at 31 March 2025 (Audited) Amount |
|---|---|---|
| **Authorized shares** | | |
| 2,00,00,000 Equity shares of Rs. 10/- each (PY 2,00,00,000 Equity Shares) | 200,000.00 | 200,000.00 |
| **Issued, subscribed and fully paid up shares** | | |
| 88,00,000 Equity shares of Rs. 10/- each (PY 50,000 Equity Shares) | 88,000.00 | 500.00 |

**a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period**

| | As at 31 March 2026 (Audited) | | As at 31 March 2025 (Audited) | |
|---|---|---|---|---|
| | Number of Shares | Amount | Number of Shares | Amount |
| At the beginning of the reporting period | 50,000 | 500.00 | 50,000 | 500.00 |
| Issued during the reporting period | 8,750,000 | 87,500.00 | - | - |
| Bought back during the reporting period | - | - | - | - |
| At the close of the reporting period | **8,800,000** | **88,000.00** | **50,000** | **500.00** |



## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the year ended 31st March 2026**

(₹ in '000)

**b. Details of shareholders holding more than 5% shares in the company:**

| | As at 31 March 2026 (Audited) | | As at 31 March 2025 (Audited) | |
|---|---|---|---|---|
| **Equity shares of Rs.10 each fully paid** | **Number of Shares** | **%** | **Number of Shares** | **%** |
| Fahim Batliwala | 8,798,944 | 99.99% | 49,400 | 98.80% |

**c. Shareholding of Promoters :**

**Shares held by promoters at the end of the year 31-03-2026**

| Promoter Name | Number of Shares | % of total shares | % Change during the year |
|---|---|---|---|
| Ashma Fahim Batliwala | 176 | 0.00% | -99.00% |
| Dimple Chovatia | 176 | 0.00% | -99.00% |
| Fahim Batliwala | 8,798,944 | 99.99% | 1.20% |
| Farah Abdul Rashid Shaikh | 176 | 0.00% | -99.00% |
| Khairunnisa Batliwala | 176 | 0.00% | -99.00% |
| Sumeet Sharma | 176 | 0.00% | -99.00% |
| Zameer Mistry | - | 0.00% | -100.00% |



## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the year ended 31st March 2026**

(₹ in '000)

**Shares held by promoters at the end of the year 31-03-2025**

| Promoter Name | Number of Shares | % of total shares | % Change during the year |
|---|---|---|---|
| Ashma Fahim Batliwala | 100 | 0.20% | - |
| Dimple Chovatia | 100 | 0.20% | - |
| Fahim Batliwala | 49,400 | 98.80% | - |
| Farah Abdul Rashid Shaikh | 100 | 0.20% | - |
| Khairunnisa Batliwala | 100 | 0.20% | - |
| Sumeet Sharma | 100 | 0.20% | - |
| Zameer Mistry | 100 | 0.20% | - |



# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the year ended 31st March 2026

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **4. RESERVE AND SURPLUS :** | | |
| **General Reserve** | | |
| Balance as per the last financial statements | - | - |
| **Closing Balance** | - | - |
| **Surplus/(deficit) in Statement of Profit & Loss** | | |
| Balance as per the last financial statements | 123,641.50 | 49,886.06 |
| Profit (Loss) for the year | 166,156.74 | 73,763.11 |
| Less: Appropriations | | |
| Proposed Dividend on Equity Shares | - | - |
| Issue of Bonus Shares | 87,500.00 | - |
| Other Appropriations | - | 7.68 |
| Total appropriation | 87,500.00 | 7.68 |
| **Net surplus in the statement of profit and loss** | 202,298.24 | 123,641.50 |
| **Total Reserves and Surplus** | 202,298.24 | 123,641.50 |
| **5. LONG TERM BORROWINGS :** | | |
| **A. Secured Loans :** | | |
| Vehicle Loan (Please refer the Note given below) | - | 872.94 |
| | - | - |
| | - | 872.94 |
| **B. Unsecured Loans :** | | |
| | - | - |
| **Total long term borrowings (A+B)** | - | 872.94 |



# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the year ended 31st March 2026

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **6. DEFERRED TAX LIABILITIES / ASSETS (NET)** | | |
| **i) Deferred tax liability:** | | |
| a) On account of depreciation on PPE | - | - |
| b) On account of timing differences in recognition of expenditure | - | - |
| **Total** | - | - |
| **ii) Deferred tax asset:** | | |
| a) On account of depreciation on PPE | - | 35.51 |
| b) On account of timing differences in recognition of expenditure | 836.36 | 192.39 |
| c) On account disallowance under section 40(a) | - | - |
| d) On account of Unabsorbed losses and depreciation under the Income Tax Act. 1961 | - | - |
| | 836.36 | 227.90 |
| **Net Deferred tax liability/(asset)** | (836.36) | (227.90) |
| **7. OTHER LONG TERM LIABILITIES :** | | |
| a) Trade Payables | - | - |
| b) Others | - | - |
| | - | - |
| **8. LONG TERM PROVISIONS :** | | |
| a) Provisions for employee benefits | 770.41 | 455.99 |
| b) Others (specify nature) | - | - |
| | 770.41 | 455.99 |

F.A. ANSARI AND ASSOCIATES
F.R.N. 100504W
CHARTERED ACCOUNTANTS

# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the year ended 31st March 2026

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **9. SHORT TERM BORROWINGS :** | | |
| **1) Secured Loans** | | |
| Bank Over Draft | | |
| Vehicle Loan | 878.22 | 1,946.16 |
| *Current Maturities of Long Term Borrowings* | | |
| | **878.22** | **1,946.16** |
| **2) Unsecured Loans** | | |
| | - | - |
| | - | - |
| **Total (1+2)** | **878.22** | **1,946.16** |



# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the year ended 31st March 2026

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **10. TRADE PAYABLES :** | | |
| i) To Micro, Small and Medium Enterprises | 13,357.87 | 10,607.39 |
| ii) To Other than Micro, Small and Medium Enterprises | 259,286.48 | 123,198.17 |
| **Total** | **272,644.34** | **133,805.55** |

**Trade Payables ageing schedule as at 31st March 2026**

| Particulars | Outstanding for following periods from due date of payment | | | | Total |
|---|---|---|---|---|---|
| | Less than 1 year | 1 to 2 years | 2 to 3 years | More than 3 years | |
| (i) MSME | 10,137.95 | 2,842.22 | 100.70 | 241.00 | 13,321.87 |
| (ii) Others | 225,347.90 | 33,938.58 | - | - | 259,286.48 |
| (iii) Disputed dues - MSME | - | - | - | - | - |
| (iv) Disputed dues - Others | - | - | - | - | - |
| **Total** | **235,485.84** | **36,780.80** | **100.70** | **241.00** | **272,608.34** |

F.A. ANSARI AND ASSOCIATES
F.R.N. 100504W
CHARTERED ACCOUNTANTS

## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the year ended 31st March 2026**

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|

**Trade Payables ageing schedule as at 31st March, 2025**

| Particulars | Outstanding for following periods from due date of payment | | | | Total |
|---|---|---|---|---|---|
| | Less than 1 year | 1 to 2 years | 2 to 3 years | More than 3 years | |
| (i) MSME | 10,229.68 | 100.70 | 277.00 | - | 10,607.39 |
| (ii) Others | 121,909.72 | 1,208.44 | 80.01 | - | 123,198.17 |
| (iii) Disputed dues - MSME | - | - | - | - | - |
| (iv) Disputed dues - Others | - | - | - | - | - |
| **Total** | **132,139.40** | **1,309.14** | **357.01** | **-** | **133,805.55** |



# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the year ended 31st March 2026

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **11. OTHER CURRENT LIABILITIES :** | | |
| i) Advances received from Customers | 14,106.91 | 7,368.82 |
| ii) Statutory Dues Payable | 16,047.32 | 2,486.81 |
| iii) Employee related liabilities | | |
| Salary and remuneration payable | 2,579.82 | 2,064.40 |
| iv) Others Payables | 1,452.02 | 461.42 |
| **Total Other Current Liabilities** | **34,186.07** | **12,381.46** |
| **12. SHORT TERM PROVISIONS :** | | |
| i) Provision for Income Tax | 62,427.11 | 27,548.53 |
| ii) Provision for Gratutity | 37.82 | 3.43 |
| iii) Other Provisions | - | 815.80 |
| **Total Short Term Provisions** | **62,464.92** | **28,367.76** |



## SIMCA ADVERTISING LIMITED

Notes to the Financial Statements for the year ended 31st March 2026

(₹ in '000)

13. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

| Particulars | Useful Life (Years) | GROSS BLOCK (AT COST) | | | | DEPRECIATION / DEDUCTIONS / ADJUSTMENTS | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | As at 1-April-2025 | Additions for the year | Dedn. during the year | As at 31-March-2026 | As at 1-April-2025 | Depreciation for the year | Deductions / Adjustments | As at 31-March-2026 | As at 31-March-2026 | As at 31-March-2025 |
| **i) Property, Plant and Equipment** | | | | | | | | | | | |
| Land | | | | | | | | | - | - | - |
| Building | 30 | - | - | - | - | - | - | - | - | - | - |
| Plant and Machinery | 15 | - | - | - | - | - | - | - | - | - | - |
| Furniture and Fittings | 10 | - | - | - | - | - | - | - | - | - | - |
| Motor Vehicles | 8 | 7,086.53 | - | - | 7,086.53 | 1,103.53 | 1,868.49 | - | 2,972.02 | 4,114.51 | 5,983.00 |
| Office Equipments | 5 | 471.33 | 357.34 | - | 828.67 | 210.21 | 213.41 | - | 423.62 | 405.06 | 261.12 |
| Computer and Data Processing Units | 3 | - | 47.70 | - | 47.70 | - | 19.99 | - | 19.99 | 27.71 | - |
| LED Hoarding Display | 10 | - | 48,227.91 | - | 48,227.91 | - | 5,392.74 | - | 5,392.74 | 42,835.17 | - |
| | | 7,557.87 | 48,632.95 | - | 56,190.82 | 1,313.74 | 7,494.63 | - | 8,808.37 | 47,382.44 | 6,244.13 |
| **ii) Intangible assets** | | - | - | - | - | - | - | - | - | - | - |
| **iii) Capital work-in-progress** | | - | 375.96 | - | 375.96 | - | - | - | - | 375.96 | - |
| **iv) Intangible assets under development** | | - | - | - | - | - | - | - | - | - | - |
| TOTAL | | 7,557.87 | 49,008.91 | - | 56,566.78 | 1,313.74 | 7,494.63 | - | 8,808.37 | 47,758.40 | 6,244.13 |

F.A. ANSHI & CO. CHARTERED ACCOUNTANTS F.R.N. 100504W

# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the year ended 31st March 2026

(` in '000)

| Particulars | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **14 Non Current Investments :** | | |
| **Trade investments (valued at cost unless stated otherwise)** | - | - |
| **Unquoted equity instruments** | - | - |
| **Investment in Subsidiaries:** | - | - |
| **Non-trade investments (valued at cost unless stated otherwise)** | | |
| **Unquoted equity instruments** | - | - |
| **Investment in equity instrument:** | - | - |
| **Investments in debentures or bonds (unquoted)** | - | - |
| **Investments in Mutual funds (unquoted)** | - | - |
| **Investments in units of Venture Fund (unquoted)** | - | - |
| | - | - |
| | - | - |
| Aggregate value of quoted investments | - | - |
| Aggregate value of unquoted investments | - | - |
| Aggregate provision for diminution in value of investments | - | - |



# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the year ended 31st March 2026

(₹ in '000)

| | Non-Current | | Current | |
|---|---|---|---|---|
| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
| **15 LOANS AND ADVANCES :** | | | | |
| **Capital advances** | | | | |
| Unsecured, considered good | - | - | - | - |
| (A) | - | - | - | - |
| **Loans and advances to Suppliers and Others** | | | | |
| Unsecured, considered good | - | - | 15,800.00 | - |
| | - | - | - | - |
| (B) | - | - | 15,800.00 | - |
| **Advances recoverable in cash or kind** | | | | |
| Unsecured, considered good | - | - | - | - |
| (C) | - | - | - | - |
| **Other loans and advances** | | | | |
| Unsecured, considered good | - | - | - | - |
| **Provision for doutful loan** | - | - | - | - |
| (D) | - | - | - | - |
| Total (A+B+C+D) | - | - | 15,800.00 | - |
| **16 OTHER CURRENT ASSETS :** | | | | |
| Non-Current Bank Balance | - | - | - | - |
| **Security Deposits** | | | | |
| Unsecured, considered good | - | - | 14,979.91 | 59,834.37 |
| **Balance with Government Authorities** | | | | |
| Unsecured, considered good | | | | |
| GST Tax Credit and Tax Paid on Advance | - | - | 3,529.13 | 12,231.27 |
| Income Tax (TDS and Advance Tax Credit) | - | - | 30,313.07 | 18,345.42 |
| **Others** | | | | |
| Unsecured, considered good | | | | |
| Simca Advertising (Prop.: Fahim Batliwala) | - | - | - | - |
| Advance to Supplier | - | - | 19,192.50 | 1,984.50 |
| Project Rights | 15,000.00 | - | - | - |
| Interest accrued on fixed deposits | - | - | 2,653.52 | - |
| Prepaid Expenses | - | - | 17,426.76 | 2,780.34 |
| Total | 15,000.00 | - | 88,094.89 | 95,175.89 |

F.A. ANSARI AND ASSOCIATES
F.R.N. 100504W
CHARTERED ACCOUNTANTS

## SIMCA ADVERTISING LIMITED
## Notes to the Financial Statements for the year ended 31st March 2026

(` in '000)

| Particulars | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **17 Current Investments :** | | |
| **Current portion of long-term investments (valued at cost)** | | |
| **Unquoted mutual funds** | - | - |
| | - | - |
| **Unquoted bonds** | - | - |
| **Current investments (valued at lower of cost and fair value, unless stated otherwise)** | | |
| **Quoted Equity Share** | - | - |
| **Unquoted Mutual Funds** | - | - |
| | - | - |
| Aggregate value of quoted investments | - | - |
| Aggregate value of unquoted investments | - | - |
| Aggregate provision for diminution in value of investments | - | - |



## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the year ended 31st March 2026**

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **18 TRADE RECEIVABLES :** | | |
| Trade Receivables | | |
| Unbilled Receivables, considered good | 367,521.36 | 147,445.09 |
| | 30,142.15 | |
| **Total Trade Receivables** | **397,663.52** | **147,445.09** |

**Trade Receivables ageing as at 31st March 2026**

| Particulars | Unbilled | Outstanding for following periods from due date of payment | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | Less than 6 months | 6 months to 1 year | 1 to 2 years | 2 to 3 years | More than 3 years | |
| (i) Undisputed Trade receivables - considered good | 30,142.15 | 351,492.72 | 11,862.83 | 1,580.32 | 2,585.50 | - | 397,663.52 |
| (ii) Undisputed Trade receivables - considered doubtful | | - | - | - | - | - | - |
| (iii) Disputed trade receivables - considered good | | - | - | - | - | - | - |
| (iv) Disputed trade receivables - considered doubtful | | - | - | - | - | - | - |
| **Total** | **30,142.15** | **351,492.72** | **11,862.83** | **1,580.32** | **2,585.50** | - | **397,663.52** |

**Trade Receivables ageing as at 31st March, 2025**

| Particulars | Unbilled | Outstanding for following periods from due date of payment | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | Less than 6 months | 6 months to 1 year | 1 to 2 years | 2 to 3 years | More than 3 years | |
| (i) Undisputed Trade receivables - considered good | - | 139,599.31 | 4,148.06 | 3,528.56 | 169.17 | - | 147,445.09 |
| (ii) Undisputed Trade receivables - considered doubtful | - | - | - | - | - | - | - |
| (iii) Disputed trade receivables - considered good | - | - | - | - | - | - | - |
| (iv) Disputed trade receivables - considered doubtful | - | - | - | - | - | - | - |
| **Total** | - | **139,599.31** | **4,148.06** | **3,528.56** | **169.17** | - | **147,445.09** |



# SIMCA ADVERTISING LIMITED

## Notes to the Financial Statements for the Year ended 31st March 2026

(₹ in '000)

| | As at 31 March 2026 (Audited) | As at 31 March 2025 (Audited) |
|---|---|---|
| **19 CASH AND CASH EQUIVALENTS :** | | |
| Balances with banks | 1,801.78 | 2,045.69 |
| Cheques, drafts on hand | - | - |
| Cash on hand | 476.40 | 184.02 |
| Other bank balances | | |
| Deposits with original maturity for more than 12 months | 43,910.85 | - |
| Deposits with original maturity for less than 12 months | 49,900.00 | 50,648.64 |
| **Total** | 96,089.02 | 52,878.36 |



## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the Half-Year and Year ended 31st March 2026**

(₹ in '000)

| | Half Year Ended | | | Financial Year ended | |
|---|---|---|---|---|---|
| | 31-03-26 (Audited) | 30-09-25 (unaudited) | 31-03-25 (Audited) | 31-03-26 (Audited) | 31-03-25 (Audited) |
| **20 REVENUE FROM OPERATIONS :** | | | | | |
| **Revenue from operations:** | | | | | |
| **Sale of Services** | | | | | |
| Space Selling Charges From Advertisement | 791,658.62 | 463,351.65 | 377,484.65 | 1,255,010.26 | 724,269.31 |
| Vinyl Mounting and Dismounting | 2,897.23 | 2,056.38 | 1,093.73 | 4,953.61 | 4,056.63 |
| Unbilled Space Selling Charges From Advertisement | (5,466.83) | 35,541.44 | - | 30,074.61 | - |
| Unbilled Vinyl Mounting and Dismounting | 67.55 | - | - | 67.55 | - |
| Discount | (4,083.75) | (13,841.28) | - | (17,925.03) | - |
| | 785,072.81 | 487,108.19 | 378,578.38 | 1,272,181.00 | 728,325.94 |
| **Other operating revenues** | - | - | - | - | - |
| **Revenue from operations** | 785,072.81 | 487,108.19 | 378,578.38 | 1,272,181.00 | 728,325.94 |
| **Details of Services Rendered** | | | | | |
| **Sale of Services** | | | | | |
| Space Selling Charges and Vinyl Mounting & Dismounting | 785,072.81 | 487,108.19 | 378,578.38 | 1,272,181.00 | 728,325.94 |
| | 785,072.81 | 487,108.19 | 378,578.38 | 1,272,181.00 | 728,325.94 |
| **21 OTHER INCOME :** | | | | | |
| Cash Discount Received | 33.23 | 2.34 | - | 35.57 | - |
| Interest on Fixed Deposit and Sweep Account | 4,101.61 | 2,036.36 | 1,458.23 | 6,137.97 | 1,458.23 |
| | 4,134.84 | 2,038.70 | 1,458.23 | 6,173.55 | 1,458.23 |
| **22 HOARDING EXPENSES :** | | | | | |
| **Direct Expenses** | | | | | |
| Space Selling Charges From Advertisement | 521,231.53 | 294,357.21 | 288,561.87 | 815,588.73 | 488,339.46 |
| Vinyl Mounting and Dismounting | 20,277.81 | 7,488.50 | 13,812.06 | 27,766.31 | 20,316.08 |
| Assessment Tax | 737.84 | 661.13 | 630.59 | 1,398.97 | 630.59 |
| Hoarding Site Maintenance Expenses | 4,630.22 | 345.48 | 152.20 | 4,975.70 | 152.20 |
| Transportation Charges | 109.15 | 1.53 | - | 110.68 | - |
| Hoarding Electricity Expenses | 8,378.09 | 5,114.65 | 5,032.10 | 13,492.74 | 5,876.19 |
| License Fees | 18,271.92 | 17,289.47 | 12,493.94 | 35,561.39 | 12,493.94 |
| Hoarding Rent | 12,604.83 | 10,530.00 | 9,377.48 | 23,134.83 | 12,377.48 |
| | 586,241.39 | 335,787.95 | 330,060.22 | 922,029.35 | 540,185.93 |
| **23 EMPLOYEE BENEFIT EXPENSES :** | | | | | |
| Salaries, Wages and Leave Salary | 12,667.77 | 11,804.81 | 8,920.84 | 24,472.57 | 15,038.64 |
| Staff Welfare Expenses | 259.97 | 143.08 | 648.81 | 403.04 | 897.21 |
| Contribution to Provident and other Funds | 320.47 | 325.93 | 291.78 | 646.40 | 487.73 |
| Perquisites | 162.11 | - | - | 162.11 | |
| Employer Contribution to ESIC | 4.00 | 2.25 | 10.77 | 6.25 | 17.78 |
| Gratuity Expenses | 168.96 | 101.43 | 277.31 | 270.39 | 459.42 |
| | 13,583.27 | 12,377.50 | 10,149.50 | 25,960.76 | 16,900.78 |
| **24 DEPRECIATION AND AMORTIZATION :** | | | | | |
| Depreciation on PPE | 5,598.70 | 1,895.93 | 1,278.25 | 7,494.63 | 1,278.25 |
| Amortization of Intangible assets | - | - | - | - | - |
| | 5,598.70 | 1,895.93 | 1,278.25 | 7,494.63 | 1,278.25 |

## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the Half-Year and Year ended 31st March 2026**

(₹ in '000)

| | Half Year Ended | | | Financial Year ended | |
|---|---|---|---|---|---|
| | 31-03-26 (Audited) | 30-09-25 (unaudited) | 31-03-25 (Audited) | 31-03-26 (Audited) | 31-03-25 (Audited) |
| **25 FINANCE COSTS :** | | | | | |
| Bank Interest | - | - | - | - | - |
| Interest on Vehicle Loan | 81.98 | 127.61 | 175.91 | 209.59 | 175.91 |
| | 81.98 | 127.61 | 175.91 | 209.59 | 175.91 |
| **26 OTHER EXPENSES :** | | | | | |
| Business Promotion Expenses | 1,364.48 | 1,859.96 | 8,997.77 | 3,224.44 | 9,244.89 |
| Bank and Other Charges | 17.60 | 4.22 | 13.61 | 21.82 | 14.21 |
| Commision Expenses | 41,916.66 | 23,794.89 | 17,704.59 | 65,711.55 | 25,098.87 |
| Director Remuneration Exp. | 4,200.00 | 3,630.00 | 3,970.00 | 7,830.00 | 6,580.00 |
| Misc Expenses | 188.24 | 160.15 | 133.56 | 348.39 | 259.64 |
| Membership and Subscription Fees | 83.35 | 17.85 | 55.38 | 101.20 | 92.88 |
| Office Expenses | 460.68 | 373.63 | 1,597.47 | 834.31 | 1,861.18 |
| Printing and Stationery Expenses | 79.20 | 70.11 | 78.06 | 149.31 | 206.21 |
| Creative and Innovation Charges | - | 275.46 | 1,500.60 | 275.46 | 1,500.60 |
| Professional Fees | 2,685.96 | 1,315.92 | 1,296.00 | 4,001.87 | 1,604.00 |
| ROC Fees | 10.70 | 3.60 | 1,367.12 | 14.30 | 1,369.52 |
| ROC Late Fees | 14.40 | 18.00 | 0.10 | 32.40 | 7.30 |
| Foreign & Insurance Travelling Expenses | 387.42 | 17.63 | - | 405.06 | - |
| Local Conveyance Expenses | - | 435.74 | - | 435.74 | - |
| Travelling Expenses | 746.25 | 34.87 | 382.52 | 781.13 | 690.76 |
| Electricity Charges | 146.71 | 186.33 | 185.03 | 333.04 | 323.26 |
| Interest on Late Payment of GST | 11.85 | 25.47 | - | 37.32 | 53.71 |
| Late Fee of GST | 0.10 | - | | 0.10 | |
| IT and Software Expenses | 88.36 | 64.07 | 9.40 | 152.43 | 9.40 |
| Petrol and Vehicle Expenses | 254.15 | 221.71 | 204.92 | 475.86 | 284.60 |
| Insurance Charges | 28.70 | 67.83 | (25.00) | 96.53 | 97.59 |
| Office Rent Expenses | 1,980.00 | 1,980.00 | 1,800.00 | 3,960.00 | 3,600.00 |
| Payment to Auditors (Please refer the below given Note) | 600.00 | 315.00 | 300.00 | 915.00 | 300.00 |
| Telephone Charges | 37.55 | 35.06 | 50.12 | 72.61 | 71.84 |
| Bad Debts | - | 236.00 | 271.40 | 236.00 | 272.40 |
| Professional Tax (PTEC) | 1.25 | 1.25 | 5.00 | 2.50 | 5.00 |
| Repairs and Maintenance Charges | 56.03 | 328.17 | 2,995.12 | 384.20 | 3,334.60 |
| Sales Discount | - | - | 6,493.24 | - | 12,421.98 |
| IPO Expenses | - | - | 70.69 | - | 70.69 |
| Internet Charges | 12.89 | 8.79 | 3.50 | 21.68 | 3.50 |
| Corporate Social Responsibility (CSR) | 561.24 | 561.24 | 672.22 | 1,122.48 | 672.22 |
| Logo Registration Charges | - | - | 9.10 | - | 9.10 |
| Bonus Issue Charges | - | 17.21 | - | 17.21 | - |
| Tender Fees | 21.80 | - | - | 21.80 | 24.10 |
| Interest on Late Payment of TDS | 23.60 | 151.39 | - | 174.99 | 9.36 |
| Newspaper & Periodicals | 1.98 | 1.40 | - | 3.38 | - |
| Car Insurance | 41.73 | 13.07 | - | 54.80 | - |
| Cash Discount Given | 510.86 | 817.02 | - | 1,327.88 | - |
| Sitting Fees | - | 100.00 | - | 100.00 | - |
| Late Payment of PF | 1.95 | - | | 1.95 | |
| Legal Fees | 25.00 | - | | 25.00 | |
| Loss on Sale of Property | 1,129.77 | - | | 1,129.77 | |
| | 57,690.47 | 37,143.05 | 50,141.51 | 94,833.51 | 70,093.40 |

## SIMCA ADVERTISING LIMITED

**Notes to the Financial Statements for the Half-Year and Year ended 31st March 2026**

(₹ in '000)

| | Half Year Ended | | | Financial Year ended | |
|---|---|---|---|---|---|
| | 31-03-26 (Audited) | 30-09-25 (unaudited) | 31-03-25 (Audited) | 31-03-26 (Audited) | 31-03-25 (Audited) |
| Payment to auditor | | | | | |
| As auditor: | | | | | |
| Statutory Audit Fee | 75.00 | 75.00 | 150.00 | 150.00 | 150.00 |
| Tax Audit Fee | 75.00 | 75.00 | 150.00 | 150.00 | 150.00 |
| In other capacity | | | | | |
| Other services: | | | | | |
| Professional Charges | 450.00 | 165.00 | - | 615.00 | - |
| | 600.00 | 315.00 | 300.00 | 915.00 | 300.00 |
| Expenditure in Foreign Currency | - | - | - | - | - |
| | - | - | - | - | - |
| 27 PRIOR PERIOD ITEMS : | | | | | |
| i) Income | - | - | - | - | - |
| ii) Expenses | - | - | - | - | - |
| | - | - | - | - | - |