USS GLOBAL LIMITED

Regd. office: Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi–110034
Phone: 011- 45824477, website: www.ussgloballtd.com
E-mail: cs.ussglobal@gmail.com CIN: L74900DL1993PLC056491

To, **Date:** 13th August, 2026

The Head - Listing & Compliance
Metropolitan Stock Exchange of India Limited (MSEI)
Building A, Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla West,
Mumbai – 400070

Subject: Notice convening the 33rd Annual General Meeting ("AGM") and Annual Report of the Company for FY 2025-26 and Dispatch of letter to shareholders whose e-mail addresses are not registered with Company/Registrar & Transfer Agent/Depository Participants

Ref: Regulation 30, 34 and 36(1) (b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

MSEI Symbol – USSGLOBAL

Dear Sir/Madam,

In terms of the provisions of Regulation 30 and Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the notice of the 33rd Annual General Meeting (AGM) as a part of Annual Report is enclosed herewith.

We wish to inform you that the 33rd AGM of the Company will be held on Saturday, 05th September, 2026 at 11:30 A.M. (IST) at the registered office of the Company at Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi–110034.

The Annual Report along with the Notice of the 33rd AGM is being sent by e-mail, to all the Shareholders whose e-mail IDs are registered with the Registrar and Transfer Agents ("RTA") of the Company / Depository Participant(s). Further, in terms of Regulation 36(1)(b) of the SEBI Listing Regulations, the Company has sent a letter to those shareholders whose e-mail addresses are not registered with Company/Registrar & Transfer Agent/Depository Participants, providing a QR code and the web link of Company's website from where the Annual Report for FY 2025-26 can be accessed. A copy of the letter is enclosed for your records.

The same is also available on the website of the Company at website https://www.ussgloballtd.com/.

This is for your information and records.

Thanking You,

Yours Faithfully,

For USS Global Limited

Rachna Negi Digitally signed by Rachna Negi Date: 2026.08.13 16:20:07 +05'30'

Rachna Negi
(Company Secretary & Compliance Officer)
M. No.: A70130

Encl: As above

USS GLOBAL LIMITED

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Phone: 011- 45824477, website: www.ussgloballtd.com
E-mail: cs.ussglobal@gmail.com CIN: L74900DL1993PLC056491

Dear Shareholder(s),

Sub: Notice of the 33rd Annual General Meeting of the shareholders of USS Global Limited ("the Company") and Annual Report for the FY 2025-26

We are pleased to inform you that the 33rd Annual General Meeting ('AGM') of USS Global Limited ('the Company') is scheduled to be held on **Saturday, 05th September, 2026 at 11:30 A.M. (IST)** at the registered office of the Company at Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi–110034.

In compliance with the MCA and SEBI Circulars, and Regulation 36(1) of SEBI Listing Regulations, electronic copies of the Notice of the AGM along with Annual Report for FY 2025-26 is being sent to all the shareholder(s) whose e-mail addresses are registered with the Company/RTA/ Depository Participant(s).

Please be informed that on scrutiny of the shareholder database, we find that your e-mail address is not registered against your demat account/Folio number.

On account of this, we are unable to send the report electronically to you. Hence, in accordance with Regulation 36(1)(b) of the SEBI Listing Regulations, this letter is sent by the Company to Inform you that the Annual Report can be accessed on the Company's website at the link https://www.ussgloballtd.com/investor-tab/. Alternatively, you can access the Annual Report 2025-26 by scanning the QR code provided herein:

The Annual Report of the Company is also available on the websites of National Securities Depository Limited (NSDL) at https://www.evoting.nsdl.com/ and the website of Stock Exchanges i.e., MSEI Limited ('MSEI'), at https://www.msei.in/ .

In case you wish to obtain a physical copy of Annual Report FY 2025-26, you may write to us at cs.ussglobal@gmail.com mentioning your Folio No./DP ID and Client ID.

Key details for the AGM are as under':

S. No.	Particulars	Details
1	Cut-off date for shareholders who are eligible for e-voting	Saturday, 29th August, 2026
2	e-Voting start date and time	Wednesday, 02nd September, 2026 at 9:00 A.M. (IST)
3	e-Voting end date and time	Friday, 04th September, 2026 at 5:00 P.M. (IST)

TO ALL SECURITY HOLDERS HOLDING SHARES IN PHYSICAL FORM:

This is a reminder to update your KYC details pursuant to SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024 as updated vide Master Circular No. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/91 dated 23rd June, 2025 and Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026, and to dematerialize physical shares. The referred circular issued by SEBI mandates all the listed companies to record PAN, Address with PIN code, Mobile Number, Bank Account details, Specimen Signature and choice of Nomination of shareholders holding securities in physical mode. While updating email ID is optional, the security holders are requested to register their email ID to also avail online services. Please approach your respective Depository Participant in case you hold shares in electronic form OR please write to the Registrar & Transfer Agent or the Company at the below details:

Registrar & Transfer Agents	Alankit Assignments Limited
Address:	Alankit House, 4E/2, Jhandewalan Extension, New Delhi – 110055.

Company	USS Global Limited
Registered Office:	Office No. 400, ITL Twin Towers, B-9,Netaji Subhash Place, Pitam Pura, New Delhi – 110034
E-mail:	**cs.ussglobal@gmail.com**

Yours Faithfully,
For USS Global Limited

Rachna

USS GLOBAL LIMITED DELHI

Rachna Negi
(Company Secretary & Compliance Officer)
M. No.: A70130

https://www.ussgloballtd.com

USS GLOBAL LIMITED

ANNUAL REPORT 2025-26

Office No. 400, ITL Twin Towers, B-9,
Netaji Subhash Place, Pitam Pura,
New Delhi-110034

011-45824477

Across the Pages

Company Overview

Statutory Reports

Financial Statements

About USS Global

Founded in 1993, USS Global Limited ("USS Global") has grown into a trusted leader in the Business world Headquartered in New Delhi, we are committed to delivering high-quality services that meet the evolving needs of our customers and stakeholders.

With a focus on innovation, sustainability, and customer satisfaction, USS Global Limited continues to expand its footprint across Indian Market. Our team of dedicated professional's works collaboratively to drive growth, enhance operational excellence, and uphold our core values of integrity, accountability, and excellence.

Over the past years, we have made significant progress in advancing our strategic priorities, strengthening our financial performance, and building long-term value for our shareholders. As we look to the future, we remain committed to sustainable development, digital transformation, and creating positive impact for all our stakeholders.

Board of Directors and KMP

MR. MOHIT GUPTA
(Managing Director)

He holds a Master's degree in Business Administration from Nottingham University Business School, UK, and an International Business Certificate from Harvard University, Cambridge, USA. He provides strategic leadership and guidance in key business decisions and plays a pivotal role in formulating and implementing systems and processes to achieve the organization's corporate objectives and long-term business goals.

MR. RUCHIR JAIN
(Non-Executive Director)

He is a Commerce graduate from the University of Delhi and possesses over a decade of extensive professional experience in finance, accounting, and marketing. His expertise encompasses financial management, accounting operations, and strategic marketing.

MS. MONICA AGGARWAL
(Non-Executive Independent Director)

She is a Semi-Qualified Chartered Accountant with specialized certifications in Certified Forensic Accountant and Fraud Examiner (CFE) and Certified Forensic Psychology & Criminal Profiling (CFCP) from IFS, Pune. She currently serves as a Consultant in the field of financial forensics and litigation, providing expert advisory services to various organizations and agencies on forensic investigations and related matters.

MS. NAINA TALWAR
(Non-Executive Independent Director)

She is a Commerce graduate from the University of Delhi and has around ten years of extensive professional experience in finance, accounting, and taxation. Her expertise includes financial management, accounting practices, and tax compliance.

MS. RACHNA NEGI
(Company Secretary & Compliance Officer)

She is an Associate Member of the Institute of Company Secretaries of India (ICSI) and has four years of professional experience in corporate governance, secretarial matters, and regulatory compliance, with a focus on SEBI regulations.

MR. SANJAY SHARMA
(Chief Financial Officer)

He is a Member of the Institute of Chartered Accountants of India (ICAI) and has around nine years of extensive professional experience in taxation, audit, accounting, finance, strategic planning, and business management. His expertise spans financial management, regulatory compliance, and business strategy.

Board Committees

AUDIT COMMITTEE

Ms. Monica Aggarwal - Chairperson

Mr. Mohit Gupta - Member

Ms. Naina Talwar - Member

NOMINATION AND REMUNERATION COMMITTEE

Ms. Naina Talwar - Chairperson

Mr. Ruchir Jain - Member

Ms. Monica Aggarwal – Member

STAKEHOLDER RELATIONSHIP COMMITTEE

Mr. Ruchir Jain - Chairperson

Ms. Naina Talwar - Member

Mr. Mohit Gupta - Member

Corporate Information

REGISTERED OFFICE AND CONTACT DETAILS

Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi-110034.

CIN: L74900DL1993PLC056491
Phone No: 011 -45824477
Email: **cs.ussglobal@gmail.com**
Website: **www.ussgloballtd.com**

LISTED AT

Metropolitan Stock Exchange of India Limited (MSEI)

Building A, Unit 205A , 2nd Floor, Piramal Agastya Corporate Park, L.B.S Road, Kurla West, Mumbai – 400070

AUDITORS

Statutory Auditors

M/s. S.P, Agarwal & Co.,
Chartered Accountants
(FRN: 000988N)

Secretarial Auditors

M/s. Pradeep Debnath & Co., Company Secretaries
(C.P. No.7313)

Internal Auditors

M/s. Mahesh K. Agarwal & Associates,
Chartered Accountants
(FRN: 033019C)

BANKER

Yes Bank Limited

Ground Floor, Anchor No. 2, D-Mall, Plot No. 1, Netaji Subhash Place, Pitampura, New Delhi – 110088

REGISTRAR & SHARE TRANSFER AGENT

Alankit Assignments Limited

Alankit House, 4E/2, Jhandewalan Extension, New Delhi- 110055

NOTICE OF 33RD (THIRTY-THIRD) ANNUAL GENERAL MEETING

Notice is hereby given that the 33rd (Thirty-Third) Annual General Meeting of the Members of USS Global Limited will be held on **Saturday, 05th September, 2026 at 11:30 A.M**. at the Registered Office of the Company situated at **Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi–110034** to transact the following business:

ORDINARY BUSINESS (ES):

1. **To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 and the Reports of the Board of Directors and the Auditors thereon.**

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

"RESOLVED THAT the Audited Financial Statements of the Company for the financial year ended 31st March, 2026 and the Reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby adopted."

2. **To re-appoint Mr. Ruchir Jain (DIN: 03151017), as a Director, liable to retire by rotation**

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

Mr. Ruchir Jain (DIN: 03151017), who retires as Director at the ensuing AGM, being eligible, seeks re-appointment. Based on performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends his re-appointment.

"RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Ruchir Jain (DIN: 03151017), who retires by rotation and being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

3. **To appoint M/s. Mahesh Nishant & Associates, Chartered Accountants (FRN: 508250C), as Statutory Auditors of the Company**

To consider and if thought fit to pass with or without modifications, the following resolution as an ***Ordinary Resolution****:*

"RESOLVED THAT pursuant to the provisions of Sections 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, as amended from time to time (including any statutory modification or re-enactment thereof for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and upon recommendation of the Audit Committee, M/s. Mahesh Nishant & Associates, Chartered Accountants (FRN: 508250C), be and are hereby appointed as the Statutory Auditors of the Company for a term of five years to hold office from the conclusion of this Annual General Meeting till the conclusion of 38th Annual General Meeting (AGM) of the Company at such remuneration as may be approved by the Audit Committee/ Board of Directors of the Company from time to time.

RESOLVED FURTHER THAT the Audit Committee/Board of Directors of the Company, be and are hereby authorized to revise/ alter/ modify/ amend the terms and conditions and/ or remuneration, from time to time, as may be mutually agreed with the Auditors, during the tenure of their appointment.

SPECIAL BUSINESS (ES):

4. **To increase the borrowing limits under Section 180(1)(a) and 180(1)(c) of the Companies Act, 2013 upto Rs. 100 Crores (Rupees One Hundred Crore only)**

To consider and if thought fit to pass with or without modifications, the following resolution as a ***Special Resolution****:*

"RESOLVED THAT in supersession of the earlier resolution passed by the members at their meeting held on 30th December, 2023 and pursuant to Section 180(1)(a), Section 180(1)(c)and other applicable provisions, if any, of the Companies Act, 2013 and Rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force), the Articles of Association of the Company and subject to such other approvals as may be necessary, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall include any committee thereof for the time being exercising the powers conferred on the Board by this Resolution), to borrow from time to time, any sum or sums of monies, in one or more tranches, which together with the monies already borrowed by the Company (apart from temporary loans obtained or to be obtained from the Company's bankers in the ordinary course of business) and to pledge, mortgage, hypothecate, create floating charge, transfer, sell, lease or dispose-off all or any movable or immovable, or tangible or intangible properties of the Company, both present and future, and/or the whole or part of the undertaking of the Company to or in favour of banks, financial institutions, investors and any other lenders in the best interest of the Company; to secure the amount borrowed by the Company or any third party from time to time; for the purpose of due payment of the principal and/or together with interest, charges, costs, expenses and all other monies payable by the Company or any third party in respect of such borrowings; provided that the total outstanding amount so borrowed and the aggregate indebtedness secured by the assets/properties/undertaking of the Company shall not at any time exceed the aggregate limit of Rs. 100 Crores (Rupees One Hundred Crore only).

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any Director of the Company be and is hereby authorized to finalize, settle and execute such documents / deeds / writings / papers / agreements as may be required and to do all acts, deeds, matters and things, as it may in its absolute discretion deem necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in this regard and also to delegate all or any of the above powers to a Committee constituted / to be constituted by the Board and / or any Member of such Committee / Board and generally to do all such acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

5. **To ratify the loans, guarantee or security made by the Company under Section 185 of the Companies Act, 2013**

To consider and if thought fit to pass with or without modifications, the following resolution as a ***Special Resolution****:*

"RESOLVED THAT pursuant to provisions of Section 185 and all other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to ratify and approve the advances of loan made in one or more tranches including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any entity, in which directors of the company are interested, up to an aggregate sum of Rs. 10 Crores (Rupees Ten Crore only) (including the loans already advanced, guarantee already provided), as in their absolute discretion deems beneficial and in the interest of the Company, provided that such loans, advances, securities and/or corporate guarantee, as the case may be, are utilized by the borrowing company for its principal business activities only.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any Director of the Company (hereinafter referred to as "the Board", which term shall be deemed to include any committee thereof) be and is hereby authorized to negotiate, finalise and agree to the terms and conditions of the aforesaid Loans / Guarantees / Securities, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deed and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in the foregoing resolution are hereby approved, ratified and confirmed in all respects."

6. **To advance any loan, give any guarantee or to provide any security to all such person specified under Section 185 of the Companies Act, 2013 upto Rs. 100 Crore (Rupees One Hundred Crore only)**

To consider and if thought fit to pass with or without modifications, the following resolution as a ***Special Resolution****:*

"RESOLVED THAT pursuant to the provisions of Section 185 and all other applicable provisions, if any of the Companies Act, 2013 read with the Companies (Amendment) Act, 2017 and Rules made thereunder, including any statutory modification(s) thereto or re-enactment(s) thereof, for the time being in force, and subject to such other consents, permissions, approvals, as may be required in that behalf, the approval of the members of the Company be and is hereby accorded to the Board of Directors of the Company to advance any loan(s), in one or more tranches, including any loan represented by a book debt or to give any guarantee(s) or to provide any security(ies) in connection with any Financial Assistance/Loan taken/to be taken/availed/to be availed by any entity/person as specified under Section 185 of the Companies Act, 2013 in whom or in which any of the Director of the Company is interested or deemed to be interested; provided that the aggregate limit of advancing loan and/or giving guarantee and/or providing any security to the Entities shall not at any time exceed Rs. 100 Crore (Rupees One Hundred Crore only).

RESOLVED FURTHER THAT the aforementioned loan(s) and/or guarantee(s) and/or security(ies) shall only be utilized by the borrower for the purpose of its principal business activities.

RESOLVED FURTHER THAT keeping the best interest of the Company in view, any approval accorded by the Board of Directors and shareholders of the Company under Section 185 of the Companies Act, 2013 under this resolution shall be in force till the period any amendment to the said resolution will be made by the Board of Directors and Shareholders thereof.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any Director of the Company (hereinafter referred to as "the Board", which term shall be deemed to include any committee thereof) be and is hereby authorized to negotiate, finalise and agree to the terms and conditions of the aforesaid Loans / Guarantees / Securities, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deed and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable."

7. **To increase the limit for making investments, giving loans, providing guarantees and security under Section 186 of the Companies Act, 2013 upto Rs. 100 Crore (Rupees One Hundred Crore only)**

To consider and if thought fit to pass with or without modifications, the following resolution as a ***Special Resolution****:*

"RESOLVED THAT in suppression of Special Resolution passed by the Members in their meeting held on 30th December, 2023 and pursuant to the provisions of Section 186 of the Companies Act, 2013 read with

Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013, (including any statutory modification or re-enactment thereof for the time being in force), and the rules framed thereunder and subject to such approvals, consents, sanctions and permissions, the consent of the members of the Company be and is hereby accorded to the Board of Directors to, inter alia, (a) give any loan to any person(s) or other body corporate(s); (b)give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s); and (c) acquire by way of subscription, purchase or otherwise, securities of any other body corporate from time to time in one or more tranches as the Board of Directors as in their absolute discretion deem beneficial and in the interest of the Company however, that the aggregate of the loans and investments so far made, the amount for which guarantees or securities so far provided to or in all other body corporate along with the investments, loans, guarantees or securities proposed to be made or given by the Company, from time to time, shall not exceed, at any time Rs. 100 Crore (Rupees One Hundred Crore Only) over and above the limit of sixty per cent of the paid-up share capital, free reserves and securities premium account of the Company or one hundred per cent of free reserves and securities premium account of the Company, whichever is more.

RESOLVED FURTHER THAT the Board or any Committee thereof (with further powers to delegate) is authorised to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution, and to settle any question or doubt that may arise in relation thereto."

8. **To ratify the remuneration of Mr. Mohit Gupta (DIN: 02366798), Managing Director of the Company for the period of his tenure i.e from 29th August, 2023 to 28th August, 2028**

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

"RESOLVED THAT pursuant to the resolution passed by the Members at the 30th AGM of the Company according their consent to the re-appointment of Mr. Mohit Gupta (DIN: 02366798) as Managing Director for the period of five years effective from 29th August, 2023 at a remuneration and on the terms & conditions mentioned therein and pursuant to the provisions of Sections 197, 198) read with Schedule V and other applicable provisions of the Companies Act, 2013 ("the Act") (including any amendment, re-enactment or statutory modification thereof) and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended from time to time and the Articles of Association of the Company, and subject to such other requisite approvals, if any, in this regard and pursuant to recommendation of the Nomination and Remuneration Committee ("NRC") and the Board of Directors (hereinafter referred to as "Board", which term shall be deemed to include a Committee of the Board, if any, constituted to exercise its powers, including the powers conferred by this Resolution) at their respective meetings held on 13th August, 2026, the consent of the Members of the Company be and is hereby accorded to ratify and approve the payment of remuneration to **Mr. Mohit Gupta (DIN: 02366798), as a Managing Director** of the Company (Key Managerial Personnel) on the terms and conditions as detailed in the explanatory statement annexed hereto, for the period of his tenure i.e from 29th August, 2023 to 28th August, 2028.

RESOLVED FURTHER THAT Notwithstanding the profits in any financial year, the Company shall pay the remuneration as mentioned in Explanatory Statement as the minimum remuneration.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as "the Board", which term shall deemed to include any committee of the Board constituted to exercise its powers, including the powers conferred by this Resolution) be and is hereby authorised to alter and vary the terms and conditions including remuneration of Mr. Mohit Gupta in such manner as may be agreed by the Board and Mr. Mohit Gupta.

RESOLVED FURTHER THAT any Director of the Company, be and is hereby authorized to do all such acts, matters and things including executing and signing of the documents, deeds as may be required, and filing necessary forms, i.e. e-form MGT-14 and other forms if any, with the Registrar of Companies and to take all such steps and actions as may be considered appropriate and necessary in order to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in the foregoing resolution are hereby approved, ratified and confirmed in all respects."

9. **To approve Material Related Party Transactions with Mr. Mohit Gupta, Managing Director and Promoter of the Company**

To consider and if thought fit to pass with or without modifications, the following resolution as a ***Special Resolution****:*

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("Act"), Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations") and other applicable laws/ statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), as may be necessary from time to time and on the basis of recommendation of the Audit Committee and approval of the Board of Directors of the Company, the approval of the members of the Company be and is hereby accorded to the Company to enter into contract(s)/ arrangement(s)/ transaction(s) (whether individually or series of transaction(s) taken together or otherwise) on arm's length basis, with Mr. Mohit Gupta, a 'Relative Party' within the meaning of Regulation 2(1)(zb) of the Listing Regulations, in the nature of Related Party Transactions during the Financial Year 2026-27 on such terms and conditions as may be agreed upon between the Company and related parties and as set out in the explanatory statement annexed to this notice.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion and to take all such steps as may be required in this connection including any material modifications, finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, and to take all such actions herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution."

10. **To approve Material Related Party Transactions with certain Companies**

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

"RESOLVED THAT pursuant to Section 188 and other applicable provisions of the Companies Act, 2013 ("Act") read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the Company's Policy on Related Party Transactions and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and on the basis of recommendation of the Audit Committee and approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to the Company, to enter into contract(s)/ arrangement(s)/ transaction(s) (whether individually or series of transaction(s) taken together or otherwise) on arm's length basis, with the following companies:

a) Gipskarton India Private Limited
b) Ideation Initiatives Private Limited
c) Golconda Estates Private Limited
d) USS Exim Private Limited
e) USS India Private Limited
f) JPG Builders Private Limited
g) Greenloop Solutions Private Limited
h) Vistaar Woods Private Limited
i) Jai Balaji Business Services Private Limited

hereinafter collectively referred to as 'Related Parties' within the meaning of Regulation 2(1)(zb) of the Listing Regulations, in the nature of Related Party Transactions during the Financial Year 2026-27 on such terms and conditions as may be agreed upon between the Company and relative parties and as set out in the explanatory statement annexed to this notice.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company to exercise its powers including powers conferred under this resolution), be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion and to take all such steps as may be required in this connection including any material modifications, finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, and to take all such actions herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution."

By order of the Board
For USS GLOBAL LIMITED

Rachna Negi
(Company Secretary & Compliance Officer)
ACS: 70130

Date: 13-08-2026
Place: Delhi
Registered Office: Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitam Pura, New Delhi – 110034
Website: www.ussglobalItd.com
Email: cs.ussglobal@gmail.com
CIN: L74900DL1993PLC056491

NOTES:

- An explanatory statement pursuant to Section 102 of the Companies Act, 2013 ("the Act"), with respect to the Special Business(es) set out in the Notice is annexed hereto and forms part of this Notice. The recommendation of the Board of Directors of the Company (the "Board") in terms of Regulation 17(11) of the Listing Regulations is also provided in the said Statement.

- Additional information, pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), is also annexed hereto.

- **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ANOTHER PERSON AS A PROXY TO ATTEND AND VOTE AT THE MEETING ON HIS BEHALF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY**. Pursuant to Section 105 of the Companies Act, 2013, a person can act as proxy on behalf of members not exceeding fifty (50) and holding in aggregate not more than 10% of the total share capital of the company carrying voting rights. In case a proxy is proposed to be appointed by a member holding more than 10% of the total share capital of the company carrying voting rights, then such proxy shall not act as a proxy for any other person or member. Proxies in order to be effective must be duly filled, stamped, signed and should be deposited at the company's registered office not later than forty–eight hours before the commencement of the meeting. The proxyholder shall prove his identity at the time of attending the meeting. A proxy form is annexed to this report.

- Members / Proxies / Representatives are requested to bring the attendance slip, annexed herewith, for attending the meeting, duly completed and signed mentioning therein details of their DP ID and Client ID /Folio No.

  Corporate Members intending to send their authorized representative(s) to attend the Annual General Meeting are requested to forward a certified copy of Board Resolution authorizing their representative to attend and vote at the Annual General Meeting either to the Company in advance or submit the same at the venue of the General Meeting.

- The Annual Report of the Company for the year ended 31st March, 2026 along with Notice, process and manner of remote e-voting, Attendance Slip and Proxy form are being sent by e-mail to those Members who have registered their e-mail address with Company's Registrar and Share Transfer Agents viz; Alankit Assignments Limited(''RTA'') or with their respective Depository Participant (''DP'').

  A letter containing the web link, along with the exact path to access the complete details of the Annual Report, is being sent to shareholders who have not registered their email address with the Company's RTA or DP.

  For convenience of Members, route map of the venue of the AGM is enclosed in this Annual Report.

- In case of joint holders attending the meeting, only such joint holder who is higher in the order of names, will be entitled to vote at the Meeting.

- The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or arrangements in which Directors are interested under Section 189 of Companies Act, 2013 and relevant documents referred to in this Notice of AGM and explanatory statement, will be available for inspection by the Members during the AGM and are open for inspection at the Registered Office of the Company between 10:00 A.M. to 2:00 P.M. on working days (i.e other than Sunday's and public holidays) upto the closure of Annual General Meeting.

- The Register of Members and Share Transfer Books of the Company will remain closed from 30th August, 2026 to 05th September, 2026 (both days inclusive).

- Notice of the Meeting will be sent to those Members, whose name appears in Register of Members / List of Beneficial Owners received from the Depositories as on Cut Off date i.e. Friday, 07th August, 2026. In continuation with the MCA General Circulars, SEBI Circulars and pursuant to SEBI LODR Regulations, the Annual Report for the financial year ended March 31, 2026 pursuant to Section 136 of the Act and Notice calling the AGM pursuant to Section 101 of the Act read with the Rules framed thereunder, are being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company / Alankit or the Depository Participant(s). Notice of AGM to members holding shares in physical form is being sent through the permitted modes as per Companies Act, 2013. A letter containing the web link, along with the exact path to access the complete details of the Annual Report, is being sent to shareholders who have not registered their email address with the Company's RTA or DP. The physical copies of such statements and Notice of AGM will be dispatched only to those shareholders who request for the same. Members who are desirous of obtaining hard copy of the Annual Report should send a request to the Company's e-mail id viz., cs.ussglobal@gmail.com clearly mentioning their Folio number / DP ID and Client ID. A copy of the Notice of this AGM along with Annual Report for the Financial Year 2025-26 is available on the website of the Company at www.ussgloballtd.com website of the Stock Exchanges where the shares of the Company are listed i.e. MSEI Limited at www.msei.com and the website of NSDL (agency for providing the Remote e-voting facility) i.e. www.evoting.nsdl.com

- Members who are attending the meeting in person and would like to express their views/have questions, may register themselves as a speaker by sending their request in advance mentioning their name, demat account number/ folio number, e-mail id, mobile number at cs.ussglobal@gmail.com from the date of this notice up to 04th September, 2026 (5:00 P.M. IST). Those Members who have registered themselves as a speaker will only be allowed to express their views/ ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM. Members are requested to share their questions if any in advance at cs.ussglobal@gmail.com. The same will be replied by the Company suitably.

- SEBI has mandated the submission of PAN by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form, whose folio(s) lack PAN, Contact Details, Mobile Number, Bank Account Details, or updated Specimen Signature are requested to update the mentioned details by completing the appropriate ISR forms with the RTA. Members are advised to exercise due diligence and not leave their demat account(s) dormant for long. They should obtain a periodic statement of holdings from the concerned depository participant and verify it.

- Members can avail of the facility of nomination in respect of shares held by them in physical form pursuant to the provisions of Section 72 of the Act and Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014. Members desiring to avail of this facility may send their nomination in the prescribed Form No. SH-13 duly filled in at below mentioned details:

Registrar & Transfer Agents	Alankit Assignments Limited
Address	Alankit House, 4E/2, Jhandewalan Extension, New Delhi – 110055
Contact & E-mail	011-42541234/23541234 & info@alankit.com

- Members may kindly note that in accordance with SEBI Circular reference SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, the Company is registered on the newly launched SMART ODR Portal (Securities Market Approach for Resolution through Online Disputes Resolution Portal). This platform aims to enhance investor grievance resolution by providing access to Online Dispute Resolution

Institutions for addressing complaints. Members can access the SMART ODR Portal via the following link: https://smartodr. in/login. Members may feel free to utilize this online conciliation and/or arbitration facility, as outlined in the circular, to resolve any outstanding disputes between Members and the Company (including RTA).

- In accordance with Regulation 40 of the Listing Regulations and Master Circular issued by SEBI, all requests for transfer of securities, including transmission and transposition requests, shall be processed only in dematerialised form. In view of the same and to get inherent benefits of dematerialisation, Shareholders holding shares of the Company in physical form, are requested to convert their shares into dematerialised form and make service request by submitting a duly filled and signed ISR forms, the format of which is available at https://www.ussgloballtd.com/investor-tab/

- The Board has appointed A S Shekhawat & Associates (CP No. 25362) Practicing Company Secretaries, as the scrutinizer ("Scrutinizer") for conducting the remote e-voting and voting at AGM process in a fair and transparent manner.

- **E-VOTING:**

  In compliance with the provisions of Section 108 of the Act, and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended from time to time and the provisions of Regulation 44 of the Listing Regulations, the Members are provided with the facility to cast their vote electronically, through the remote e-voting services provided by NSDL on all resolutions set forth in this Notice.

  Members are requested to carefully read the instructions for remote e-voting before casting their vote. A person who is not a member as on the cut-off date should treat this notice for information purposes only.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Wednesday, 02nd September, 2026 at 09:00 A.M. and ends on Friday, 04th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Saturday, 29th August, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 29th August, 2026.

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

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

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.

	NSDL Mobile App is available on App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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

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

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

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

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

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

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

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can 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 cs.anandk1997@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre – Deputy Vice President, NSDL at evoting@nsdl.com

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs.ussglobal@gmail.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs.ussglobal@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

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

EXPLANATORY STATEMENT

(*Pursuant to Section 102 of the Companies Act, 2013*)

3. **To appoint M/s. Mahesh Nishant & Associates, Chartered Accountants (FRN: 508250C), as Statutory Auditors of the Company**

M/s. S.P. Agarwal & Co., Chartered Accountants (Firm Registration No: 000988N), were appointed as Statutory Auditors of the Company at the 28th Annual General Meeting held on 29th September, 2021 to hold the office for a period of 5 (five) years i.e. , from Financial Year 2021-22 to Financial Year 2025-26, to hold office till the conclusion of 33rd Annual General Meeting of the Company.

Accordingly, M/s. S.P. Agarwal & Co. would be completing their term as Statutory Auditors of the Company at this Annual General Meeting. Upon recommendation of the Audit Committee, the Board of Directors of the Company at their Meeting held on 13th August, 2026 have recommended, the appointment of M/s. Mahesh Nishant & Associates, Chartered Accountants (FRN: 508250C) as the Statutory Auditors of the Company. M/s. Mahesh Nishant & Associates have confirmed their eligibility for appointment under Section 139 read with Section 141 of the Companies Act, 2013 and confirmed that the firm is peer reviewed and holds a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India (ICAI).

M/s. Mahesh Nishant & Associates will hold office for a period of 5 (five) consecutive years from the conclusion of the ensuing Annual General Meeting till the conclusion of Thirty-Eighth Annual General Meeting subject to the approval by the Shareholders at the ensuing Annual General Meeting.

M/s. Mahesh Nishant & Associates is a Peer-Reviewed firm from ICAI. Established in 1988, with its office situated in Delhi rendering comprehensive professional services in the areas of Accountancy, Taxation, Auditing, Company Law Matters, Financial Consultancy etc.

The proposed remuneration to be paid to M/s Mahesh Nishant & Associates for audit services for the financial year ending March 31, 2027, is Rs. 75,000/- per annum.

Besides the audit services, the Company would also obtain certifications from the statutory auditors under various statutory regulations and certifications required by banks, statutory authorities, audit related services and other permissible non-audit services as required from time to time for which they will be remunerated separately on mutually agreed terms, as approved by the Board of Directors in consultation with the Audit Committee.

The Board of Directors, in consultation with the Audit Committee, may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Statutory Auditors.

None of the Directors and/ or Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 3.

The Board recommends the resolution set forth in Item No. 3 for the approval of Members as an Ordinary Resolution.

4. <u>To increase the borrowing limits under Section 180(1)(a) and 180(1)(c) of the Companies Act, 2013 upto Rs. 100 Crores (Rupees One Hundred Crore only)</u>

Pursuant to the provisions of Section 180(1)(a) of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 (the "Rules") (as amended from time to time), the Board of Directors have the powers to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the company or where the company owns more than one undertaking, of the whole or substantially the whole of any of such undertakings; provided a consent by way of Special Resolution by the Shareholders of the Company has been obtained.

Pursuant to the provisions of Section 180(1)(c) of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 (the "Rules") (as amended from time to time), the Board of Directors has the powers to borrow money, where the money to be borrowed, together with the money already borrowed by the company, in aggregate exceeds its paid-up share capital and free reserves and securities premium, apart from temporary loans obtained from the company's bankers in the ordinary course of business, provided a consent by way of Special Resolution by the Shareholders of the Company has been obtained.

In order to secure the borrowings / financial assistance, the Company may require to create security by way of mortgage/charge and/or hypothecation of its assets and properties both present and future. The terms of such security may include a right in certain events of default, to take over management or control of the whole or substantially the whole of the undertaking(s) of the Company or such other related conditions as the Board of Directors and the lenders may approve mutually from time to time.

Since creation of charge by way of mortgage/hypothecation/floating charge on the movable and/or immovable properties and assets of the Company with the right of taking over management or control in certain events of default may be considered to be a sale/lease/disposal of the Company's undertaking within the meaning of Section 180(1)(a) of the Companies Act, 2013, it is proposed to seek approval of the shareholders for approving the limits under the said Section.

Keeping in view the future plans of the Company and to fulfil long term strategic and business objectives and as a measure of achieving greater financial flexibility and to enable optimal financing structure, the Board Directors in its meeting held on 13th August, 2026 has proposed to obtain the approval of the shareholders for borrowing upto an aggregate limit of Rs. 100 Crore under Section 180(1)(a) read with Section 180(1)(c) of the Companies Act, 2013.

Accordingly, the consent of the members is being sought for the increase in borrowing limits and to secure such borrowings by mortgage / charge on any of the movable and/ or immovable properties and/or the whole or any part of the undertaking(s) of the Company as set out in the Special Resolution at Item No. 4 of the Notice.

The Board recommends the resolution set forth in Item no. 4 for the approval of the members. None of the Directors and Key Managerial Personnel of the Company or their relatives is in any way concerned or interested in the said resolution.

5. <u>To ratify and approve the loans, guarantee or security made by the Company under Section 185 of the Companies Act, 2013</u>

The Company was expected to render support for the business requirements of other companies in the group (i.e. entities in which directors of the Company are interested as per the provisions of section 185 of the Companies Act, 2013), from time to time.

In the light of amendments notified, inter-alia replacing the provisions Section 185 of Companies Act, 2013, the Company with the approval of members by way of special resolution, may advance any loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the director of the company is interested in respect of loans taken by such entities, for their principal business activities.

Accordingly, in order to meet the funding requirements and ensure necessary compliances of the provisions of the Companies Act, 2013, the Board of Directors, hereby proposes to rectify and approve the granted loans or provided guarantee/security to M/s. Gipskarton India Private Limited upto an aggregate amount of Rs. 10 Crore (Rupees Ten Crore only).

Hence, in order to enable the company to advance loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the director of the company is interested to any entity of the group, in which Directors of the company are interested directly or indirectly under section 185 of the Companies Act, 2013 requires approval of members by a Special Resolution.

The Board recommends the Special Resolution set out at Item no. 5 of the Notice for approval by the Members.

Except Mr. Mohit Gupta, none of the Directors and Key Managerial Personnel of the Company and their relatives are in any way concerned or interested, financially or otherwise in the resolution.

6. **To advance any loan, give any guarantee or to provide any security to all such person specified under Section 185 of the Companies Act, 2013 upto Rs. 100 Crores (Rupees One Hundred Crore only)**

Pursuant to the provisions of Section 185 of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 (the "Rules") (as amended from time to time), no company shall, directly or indirectly, advance any loan, including any loan represented by a book debt to, or give any guarantee or provide any security in connection with any loan taken by (a) any director of company, or of a company which is its holding company or any partner or relative of any such director; or (b) any firm in which any such director or relative is a partner. However, a company may advance any loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the director of the company is interested, subject to the condition that a special resolution is passed by the company in general meeting and the loans are utilized by the borrowing company for its principal business activities.

In order to augment the long term resources of the Company and to render support for the business requirements of the entities in which director of the Company is interested or deemed to be interested from time to time, the Board of Directors in its meeting held on 13th August, 2026 has proposed to obtain shareholders approval for advancing any loan, giving any guarantee or providing any security to all such person specified under Section 185 of the Companies Act, 2013 in whom or in which any of the Director of the Company from time to time is interested or deemed to be interested and upto an aggregate limit of Rs. 100 Crore (Rupees One Hundred Crore Only).

Further, the aforementioned loan(s) and/or guarantee(s) and/or security(ies) shall only be utilized by the borrower for the purpose of its principal business activities and that keeping the best interest of the Company.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

Accordingly, consent of the members is sought for passing a Special Resolution as set out at Item No. 6 of this Notice, in relation to the details as stated above and thus the Board of Directors recommends the said Resolution for the approval of the shareholders of the Company as a Special Resolution.

7. **To increase the limit for making investments, giving loans, providing guarantees and security under Section 186 of the Companies Act, 2013 upto Rs. 100 Crore (Rupees One Hundred Crore only)**

The members are required to note that the Company had already taken their approval under Section 186 of the Companies Act, 2013 by way of special resolution at the 30th Annual General Meeting held on 30th December, 2023 up to a limit of Rs. 68 crores (Rupees Sixty Eight Crore only). Now keeping in view the business requirement of the Company, it is proposed to seek the approval of the members to increase/enhance the aggregate limit upto Rs. 100 Crore (Rupees One Hundred Crore only).

As per the provisions of Section 186 of the Companies Act, 2013 a company can, give or make Loans/Investments, directly or indirectly, for a sum exceeding 60% of the aggregate of paid-up share capital, free reserves and securities premium account of the Company or 100% of its free reserves and securities premium account, whichever is higher, only upon obtaining approval of the members of the Company by a Special Resolution.

In order to make optimum utilization of funds available with the Company and to fulfil the strategic initiatives and business objectives of the Company and considering the benefits that may accrue to the Company as a result of expansion, the Board in its Meeting held on 13th August, 2026 has proposed to obtain approval of the shareholders of the Company to enable loan/investments/gurantees/securities by the Company upto Rs. 100 Crore (Rupees One Hundred Crore Only).

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise, in the resolution set out in Item No. 7 of the Notice, except to the extent of their directorships and shareholding, if any in the Company.

Accordingly, consent of the members is sought for passing a Special Resolution as set out at Item No. 7 of this Notice, in relation to the details as stated above and thus the Board of Directors recommends the said resolution for the approval of the shareholders of the Company as a Special Resolution.

8. **To ratify and approve the remuneration of Mr. Mohit Gupta (DIN: 02366798), Managing Director of the Company for the period of his tenure i.e from 29th August, 2023 to 28th August, 2028**

The Members of the Company at the 30th Annual General Meeting (AGM) of the Company held on 30th December, 2023 approved the appointment and remuneration of Mr. Mohit Gupta (DIN: 02366798), as Managing Director of the Company for the period of five years with effect from 29th August, 2023 along with the terms of remuneration, by way of an Ordinary Resolution. The said resolution received the unanimous approval of all the members present and voting, thereby constituting approval by 100% of the shareholders, which included payment of remuneration to the said executive director in case of inadequacy of profits or losses.

The Company had been making inadequate profits for the last two immediately preceding Financial Years as per table below:

(Rs. In "000")

Financial year	Revenue from operations	Profit before Tax	Profit After Tax
2023-24	51,224.99	7,775.73	5,812.34
2024-25	10,777.87	7,411.56	5,440.84

During the financial year ended 31st March, 2026, the Company achieved total revenue from operations of Rs. 3,750 (Rs. In "000") and earned a profit after tax of Rs. 1,519.18 (Rs. In "000") which shows that the Company had inadequate profits in the aforesaid financial years for the purpose of managerial remuneration in terms of Section 197 of the Act.

Thus, in view of the above, to remain complied with the provisions of the Companies Act, 2013 and SEBI Regulations, the Company has decided to take approval of members of the Company again, by way of Special Resolution.

Accordingly, on recommendation of the Nomination and Remuneration Committee, the Board of Directors at its Meeting held on 13th August, 2026 decided to approach the Members of the Company seeking their approval by way of special resolutions for the remuneration payable to the aforesaid managerial personnel for his tenure. This approval is also taken in light of the information added in the explanatory statement and as an approval under Regulation 17(6)(e) of SEBI LODR Regulations.

The details of remuneration of the aforesaid Managerial Personnel in terms of the provisions of Schedule V read with Section 196 & 197 of the Act and subject to approval of the Company in general meeting are given below:

a) Salary and perquisites

Rs. 6,60,000/- per annum (Rupees Six Lakh Sixty Thousand only)

The perquisites and allowances, if any, shall be evaluated, wherever applicable, as per the provisions of Income Tax Act, 1961 and rules made thereunder or any statutory modification(s) or re-enactment thereof.

b) **Other terms** remains the same as approved by the members of the Company in their meeting held on 30th December, 2023.

Notwithstanding anything contained herein, in the event of any loss, absence or inadequacy of profits in any financial year, during the term of office of the Managing Director, the remuneration by way of salary and perquisites etc., as specified here in, shall be the minimum remuneration as prescribed under Section II of Part II of Schedule V of the Act.

Provided that the aggregate of salary, and perquisites in any one financial year shall not exceed the limits prescribed under Section 196, 197 and other applicable provisions of the Act read with Schedule V to the said Act, as may be amended from time to time and any other applicable laws, including any statutory modification(s) or re-enactment(s) thereof, for the time being in force.

The information pursuant to Schedule V of the Act, as amended, are given in " **Annexure-1"** forming part of this Notice.

The Board recommends the resolution as set out in Item No. 8 of the accompanying Notice for approval of the members of the Company as a Special Resolution.

None of the Related Parties shall vote in the resolution. All Directors, Key Managerial Personnel of the Company and their relatives, are deemed to be concerned or interested in the resolution set out at Item No.8 of the accompanying Notice.

9. **To approve Material Related Party Transactions with Mr. Mohit Gupta, Promoter and Managing Director of the Company**

In terms of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("the LODR Regulations"), any transactions with a related party shall be considered material, if the transaction(s) entered into / to be entered into individually or taken together with the previous transactions during a financial year, exceed the lower of Rs. 1,000 Crore or 10% of annual consolidated turnover of the Company as per the last audited financial statements of the Company, and shall require prior approval of shareholders by means of a resolution.

The said limits are applicable, even if the transactions are in the ordinary course of business of the concerned Company and at an arm's length basis.

The Company proposes to enter into contract(s)/ arrangement(s)/ Transaction(s) with Mr. Mohit Gupta, Related party of the Company, on mutually agreed terms and conditions and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on 13th August, 2026 reviewed and approved the said transaction(s).

Your Board of Directors considered the same and recommends passing of the resolution contained in Item No. 9 of this Notice.

Information pursuant to SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021, SEBI Master Circular SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 are as follows:

S.No.	Particulars	Details
I.	**Type, material terms and particulars of the proposed transaction**	-To take Loan or advances from **Mr. Mohit Gupta.** Material terms and conditions will be mutually decided between Mr. Mohit Gupta and the Company. -Payment of remuneration of upto Rs. 6,60,000 (Rupees Six Lakh Sixty Thousand only) to Mr. Mohit Gupta as per the terms approved by the members and within the limits specified under the Companies Act, 2013 and Schedule V thereof.
II.	**Name of the related party and its relationship with the listed entity ~~or its subsidiary,~~ including nature of its**	**Mr. Mohit Gupta** Promoter and Managing Director of the Company, drawing remuneration from the Company

	concern or interest (financial or otherwise);	
III.	**Tenure of the proposed transaction (particular tenure shall be specified);**	Approval of the shareholders is being sought for transactions for the financial year 2026-27.
IV.	**Value of the proposed transaction**	Not exceeding Rs. 10 Crore (Rupees Ten Crore only)
V.	**The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction ~~(and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided);~~**	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The remuneration component of upto Rs. 6,60,000 represents 17.6% of the consolidated turnover. The proposed value for transactions at Point I. represents more than 100% of the consolidated turnover.
VI.	**If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity:**	
	i. details of the source of funds in connection with the proposed transaction;	Internal Resources/ Accruals and/or any other appropriate sources.
	ii. where any financial indebtedness is incurred to make or give loans, interoperate deposits, advances or investments, 1. nature of indebtedness; 2. cost of funds; and 3. tenure;	No
	iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and	As mutually decided between **Mr. Mohit Gupta** and the Company
	iv. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	The Company will utilise the amount in its ordinary course of business to meet its business requirements.
VII.	**Justification as to why the RPT is in the interest of the listed entity;**	The proposed MRPTs with Mr. Mohit Gupta will be at arm's length basis and the same would be in the interest of the Company.
VIII	**A copy of the valuation or other external party report, if any such report has been relied upon;**	Not Applicable
IX.	**Any other information that may be relevant**	All relevant / important information forms part of this Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013.

The Members may note that in terms of the provisions of regulation 23(4) SEBI LODR Regulations, 2015 , the related parties as defined under regulation 2(1) (zb) of SEBI LODR Regulations, 2015 (whether such related party is a party to the aforesaid transactions or not), shall not vote to approve resolutions under Item No. 9.

Except Mr. Mohit Gupta, Promoter and Managing Director of the Company, none of the Directors and/or Key Managerial Personnel of the Company and/or their relatives is deemed to be, in any way concerned or interested, financial or otherwise, in the resolution set out at Item No. 9 of the accompanying Notice, except to the extent of their shareholding, if any in the Company.

The Board recommends the resolution set forth in Item No. 9 for the approval of the Members.

10. To Approve Material Related Party Transactions with certain Companies

In terms of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("the LODR Regulations"), any transactions with a related party shall be considered material, if the transaction(s) entered into / to be entered into individually or taken together with the previous transactions during a financial year, exceed the lower of Rs. 1,000 Crore or 10% of annual consolidated turnover of the Company as per the last audited financial statements of the Company, and shall require prior approval of shareholders by means of a resolution.

The said limits are applicable, even if the transactions are in the ordinary course of business of the concerned Company and at an arm's length basis.

The Company proposes to enter into contract(s)/ arrangement(s)/ Transaction(s) with certain companies as specified in Annexure-2, which are Related parties of the Company, on mutually agreed terms and conditions and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements /transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on 13th August, 2026 reviewed and approved the said transaction(s).

Your Board of Directors considered the same and recommends passing of the resolution contained in Item No. 10 of this Notice.

Information pursuant to SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021 and SEBI Master Circular SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 is enclosed as "Annexure – 2"

The Members may note that in terms of the provisions of regulation 23(4) SEBI LODR Regulations, 2015 , the related parties as defined under regulation 2(1) (zb) of SEBI LODR Regulations, 2015 (whether such related party is a party to the aforesaid transactions or not), shall not vote to approve resolutions under Item No. 10.

Except Mr. Mohit Gupta, Promoter and Managing Director of the Company, none of the Directors and/or Key Managerial Personnel of the Company and/or their relatives is deemed to be, in any way concerned or interested, financial or otherwise, in the resolution set out at Item No. 10 of the accompanying Notice, except to the extent of their shareholding, if any in the Company.

The Board recommends the resolution set forth in Item No. 10 for the approval of the Members.

By order of the Board
For USS GLOBAL LIMITED

Rachna Negi
(Company Secretary & Compliance Officer)
ACS: 70130

Date: 13-08-2026
Place: Delhi
Registered Office: Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitam Pura, New Delhi – 110034
Website: www.ussgloballtd.com
Email: cs.ussglobal@gmail.com
CIN: L74900DL1993PLC056491

"Annexure- 1"

STATEMENT PURSUANT TO PROVISIONS OF SCHEDULE V OF THE COMPANIES ACT, 2013 WITH RESPECT TO ITEM NO.08 OF THE NOTICE AND THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS THE CASE MAY BE

I. General Information

i. **Nature of industry:** The Company is engaged in the business of consultancy, marketing and other professional services.

ii. **Date or expected date of commencement of commercial production:** The Company was incorporated in 1993 and has already commenced commercial production since long.

iii. **In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus :** Not applicable

iv. **Financial performance based on given indicators:** (Rs. In "000")

Financial year	2025-26	2024-25	2023-24
Revenues	3,750.00	10,777.87	51,224.99
Net profit/Loss before Tax	2,105.80	7,411.56	7,775.73
Net profit/Loss after Tax	1,519.18	5,440.84	5,812.34
Paid up Equity Share Capital	1,00,200.00	1,00,200.00	1,00,200.00
Earnings Per Share (Rs.) Basic-	0.15	0.54	0.58
Dividend(%)	Nil	Nil	Nil

v. **Foreign investments or collaborations, if any:** None

II. Information about the Appointee

i. **Background details:** He is an Executive Director and Promoter of the Company. He has done his Masters in Business Administration from Nottingham University Business School, UK and International Business Certificate from Harvard University, Cambridge, USA. He provides oversight and guidance in major strategic decisions, formulating and conceptualizing systems and procedures for achieving corporate business goals and targets. He has over a decade of experience in Leadership, Process Innovation, Tacit Knowledge, Corporate Finance, Cross Border Business Development, M&A and General Management. He possess experience in various industries such as real estate, construction, wood products, chemical, and many more.

ii. **Past remuneration:** Rs, 6,60,000 per annum

iii. **Recognition or awards:** None

iv. **Job profile and his suitability:** Please see (i) above

v. **Remuneration proposed:** Remuneration paid/payable is as per the resolution approved by Members of the Company in their 30th AGM. He draws remuneration from the Company only in the capacity of being the Managing Director.

vi. **Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin):** The remuneration proposed, is reasonably in line with the remuneration in similar sized companies in the same segment of business.

vii. **Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any:** Mr. Mohit Gupta is the promoter of the Company and holds 72,16,000 equity shares of the Company.

viii. **Relationship with other Directors & KMP:** Not related with any other Director and KMP

III. Other Information

i. **Reasons of loss or inadequate profits:** The Company's lower or inadequate profitability was mainly due to reduced business activity and lower revenue generation. The Company experienced a decline in trading/business volumes, which adversely affected its overall turnover and margins. As the operating expenses remained broadly stable despite the lower revenue, the profitability of the Company was consequently impacted.

ii. **Steps taken during the year for improvement:** The Company has actively taken strategic and operational measures to improve the performance of the Company. The Company has streamlined various processes which has improved the efficiency of the operations. Along with these and other measures taken by the Company and with improvement in business sentiments, the Company is confident of improving its performance and profitability in the coming years. The Company has taken steps of cost rationalization which will help the Company in reducing its cost.

iii. **Expected increase in productivity and profits in measurable terms:** The Company has taken appropriate steps to ensure improvement in profitability in future, which is subject to improvement in economic scenario and market condition.

IV. Disclosures

The required disclosures pursuant to Schedule V to the Act are given in the Explanatory Statement hereinbefore and in the Corporate Governance Report which is annexed to the Board's Report.

"Annnexue- 2"

Particulars	Gipskarton India Private Limited (GKIPL)	Ideation Initiatives Private Limited (IIPL)	Golconda Estates Private Limited (GEPL)	USS Exim Private Limited (UEPL)	USS India Private Limited (UIPL)	JPG Builders Private Limited (JBPL)	Greenloop Solutions Private Limited (GSPL)	Vistaar Woods Private Limited (VWPL)	Jai Balaji Business Services Private Limited (JBBSPL)
Type, material terms and particulars of the proposed transaction	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of GKIPL -Purchase or sale of Goods/ materials and availing or rendering of services of any kind with GKIPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between GKIPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of IIPL -Purchase or sale of Goods/ materials and availing or rendering of services of any kind with IIPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between IIPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of GEPL -Purchase or sale of Goods/ materials and availing or rendering of services of any kind with GEPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between GEPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of UEPL -Purchase or sale of Goods/ materials and availing or rendering of services of any kind with UEPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between UEPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of UIPL -Purchase or sale of Goods/ materials and availing or rendering of services of any kind with UIPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between UIPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of JBPL -Purchase or sale of Goods/ materials and availing or rendering of services of any kind with JBPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between JBPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of GSPL -Purchase or sale of Goods /materials and availing or rendering of services of any kind with GSPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between GSPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of VWPL -Purchase or sale of Goods/materials and availing or rendering of services of any kind with VWPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between VWPL and the Company.	-To provide loans, advances, guarantees, make Investment and provide security to/on behalf of JBBSPL -Purchase or sale of Goods/materials and availing or rendering of services of any kind with JBBSPL as may be decided by the Board of Directors. Material terms and conditions will be mutually decided between JBBSPL and the Company.
Name of the related party and its relationship with the listed entity including nature of its concern or interest (financial or otherwise);	**Gipskarton India Private Limited (GKIPL)** Mr. Mohit Gupta, Managing Director of the company is also director and member of GKIPL He holds 50% of the share capital of GKIPL	**Ideation Initiatives Private Limited (IIPL)** Mr. Mohit Gupta, Managing Director of the company is also director and member of IIPL He holds 7.97% of the share capital of IIPL with 22.03% of equity share capital of IIPL	**Golconda Estates Private Limited (GEPL)** Mr. Mohit Gupta, Managing Director of the company is also director and member of GEPL He holds 33.99% of the share capital of GEPL	**USS Exim Private Limited (UEPL)** Mr. Mohit Gupta, Managing Director of the company is also director and member of UEPL He holds 23.10% of the share capital of UEPL	**USS India Private Limited (UIPL)** Mr. Mohit Gupta, Managing Director of the company is also director and member of UIPL He holds 2.56% of the share capital of UIPL	**JPG Builders Private Limited (JBPL)** Mr. Mohit Gupta, Managing Director of the company is also a member of JBPL He holds 0.12% of the share capital of JBPL	**Greenloop Solutions Private Limited (GSPL)** Mr. Mohit Gupta, Managing Director of the company is also a Director of GSPL	**Vistaar Woods Private Limited (VWPL)** Mr. Mohit Gupta, Managing Director of the company is also a member of VWPL He holds 15% of the share capital of VWPL	**Jai Balaji Business Services Private Limited (JBBSPL)** Mr. Mohit Gupta, Managing Director of the company is also a member of JBBSPL He holds 33.67% of the share capital of JBBSPL
Tenure of the proposed transaction (particular tenure shall be specified): Approval of the shareholders is being sought for transactions for the financial year 2026-27 for each related party.									
Value of the proposed transaction	Not exceeding Rs. 10 Crore (Rupees Ten Crore only)	Not exceeding Rs. 10 Crore (Rupees Ten Crore only)	Not exceeding Rs. 10 Crore (Rupees Ten Crore only)	Not exceeding Rs.10 Crore (Rupees Ten Crore only)	Not exceeding Rs.10 Crore (Rupees Ten Crore only)	Not exceeding Rs.10 Crore (Rupees Ten Crore only)	Not exceeding Rs.10 Crore (Rupees Ten Crore only)	Not exceeding Rs.10 Crore (Rupees Ten Crore only)	Not exceeding Rs.10 Crore (Rupees Ten Crore only)

The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The proposed value for transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.	The Company's consolidated turnover for the latest preceding financial year 2025-26 is Rs. 37,50,000/- The value for proposed transactions represents more than 100% of the consolidated turnover.
If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity:									
i. details of the source of funds in connection with the proposed transaction;	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.	Internal Resources/ Accruals and/or any other appropriate sources.
ii. where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments 1. nature of indebtedness; 2. cost of funds; and 3. tenure;	No	No	No	No	No	No	No	No	No
iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and	As mutually decided between **GKIPL** and the Company	As mutually decided between **IIPL** and the Company	As mutually decided between **GEPL** and the Company	As mutually decided between **UEPL** and the Company	As mutually decided between **UIPL** and the Company	As mutually decided between **JBPL** and the Company	As mutually decided between **GSPL** and the Company	As mutually decided between **VWPL** and the Company	As mutually decided between **JBBSPL** and the Company

iv. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	General corporate purpose	General corporate purpose	General corporate purpose	General corporate purpose	General corporate purpose	General corporate purpose	General corporate purpose	General corporate purpose	General corporate purpose
Justification as to why the RPT is in the interest of the listed entity;	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.	The proposed MRPTs will be at arm's length basis and the same would be in the interest of the Company.
A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Any other information that may be relevant	All relevant / important information forms part of this Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013.								

DISCLOSURES REQUIRED TO BE GIVEN PURSUANT TO REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND REVISED SECRETARIAL STANDARDS ON GENERAL MEETINGS(SS-2) ISSUED BY ICSI:

PARTICULARS	MR. RUCHIR JAIN
DIN	03151017
Date of Birth/Age	09/05/1980 (46 Years)
Qualifications	Graduate in Commerce
Experience and brief resume of the director and nature of expertise in specific functional areas	Having a rich experience of more than 15 years in Marketing
Terms and conditions of Appointment /re-appointment	As per the Resolution No. 2 of the Notice convening the 33rd Annual General Meeting. Appointment as a Non-Executive Director liable to retire by rotation.
Details of remuneration sought to be paid	Nil
Remuneration last drawn	Nil
Date of first appointment on the Board	26/03/2011
Shareholding in the company(as on 31.03.2026)	Nil
Relationship with other Directors, Manager and other Key Managerial Personnel of the company	None
The number of Meetings of the Board attended during the year	04
Directorships, Membership/ Chairmanship of Committees of other Boards	Nil
Listed entities from which resigned in the past three years	Nil
In case of Independent Directors, Skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	NA
Justification for choosing the Appointee	As provided in the Explanatory Statement to the respective Resolution in this Notice

BOARD REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

(Pursuant to Section 134(3) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014)

To,
The Members,
USS GLOBAL LIMITED

The Directors presents the 33rd Annual Report on the business and operations of the Company and the statement of accounts for the financial year ended 31st March, 2026.

FINANCIAL AND OPERATIONAL HIGHLIGHTS

(Amount in '000')

Particulars	Financial Year ended 31st March 2026	Financial Year ended 31st March 2025
Revenue from Operations	**3,750.00**	10,777.87
Other Income	7,694.28	6,364.55
Total Income	**11,444.28**	**17,142.42**
Total Expenses	**9,338.48**	**9,730.86**
Profit before provision for Tax	**2,105.80**	**7,411.56**
Tax Expenses:		
Current Tax	479.62	2,027.18
Deferred Tax	75.02	-99.77
Tax paid for earlier years	31.98	43.31
Profit after tax	**1,519.18**	**5,440.84**
Earning per share		
Basic	**0.15**	**0.54**
Diluted	**0.15**	**0.54**

STATE OF THE COMPANY'S AFFAIRS

Financial Year 2025-26 was challenging year for the Company leading to overall decline in revenue and profitability. The Company earned a Total Income of **Rs. 11,444.28/- (Amount in '000)** as compared to **Rs. 17,142.42/- (Amount in '000)** earned during the previous financial year ended 31st March, 2025**.** The Total Expenses of the Company has decreased to **Rs. 9,338.48**/- **(Amount in '000)** as on financial year ended 31st March, 2026 from **Rs. 9,730.86 (Amount in '000)** as on financial year ended 31st March, 2025.

The Company has earned a Net Profit of **Rs. 1,519.18/- (Amount in '000)** in the current financial year ended 31st March, 2026 as compared to a Net Profit of **Rs. 5,440.84/-(Amount in '000)** earned during the previous financial year ended 31st March, 2025.

Further, during the financial year under review, there has been no other material event having an impact on the affairs of the company.

CHANGE IN THE NATURE OF BUSINESS

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

TRANSFER TO RESERVE

As permitted under the provisions of the Companies Act, 2013 (the Act), the Board does not propose to transfer any amount to general reserve and has decided to retain the entire amount of profit for the financial year 2025-26 in the Statement of Profit and Loss.

DIVIDEND

Considering the need to conserve resources for meeting future expansion plans, which will contribute to the long-term shareholder value, your Board has not recommended any dividend for the financial year 2025-26.

SHARE CAPITAL

The Authorized Share Capital of the Company as on 31st March, 2026 stands at **Rs. 10,30,00,000/-** (Rupees Ten Crore Thirty Lakh only) consisting of **1,03,00,000** (One Crore Three Lakh) Equity Shares of **Rs. 10/-** each, out of which the issued, subscribed and paid-up Equity Share Capital of the Company as on 31st March, 2026 stands at **Rs. 10,02,00,000/- (**Rupees Ten Crore Two Lakh only) comprising of **1,00,20,000** (One Crore Twenty Thousand) Equity Shares of face value of **Rs. 10/-** each.

There is no change in the share capital of the Company during the financial year under review.

SUBSIDIARY/ JOINT VENTURES/ ASSOCIATE COMPANIES

During the financial year under review and as on the date of this Report, your Company does not have any subsidiary, joint venture or associate company and no company has become or ceased to be the subsidiary, joint venture or associate company.

PUBLIC DEPOSITS

During the financial year under review, the Company has neither invited nor accepted/ renewed any deposits from the public falling within the ambit of Section 73 of the Companies Act, 2013 ("Act") read with the Companies (Acceptance of Deposits) Rules, 2014 and no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

EXTRACT OF THE ANNUAL RETURN

The Annual Return as required under Section 92 and Section 134 the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is available on the Company's website at www.ussgloballtd.com under the investor section.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT

There have been no material changes and commitments, which may have impact affecting financial position between the end of the financial year and the date of this Report.

SIGNIFICANT AND MATERIAL ORDERS

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

PROCEEDINGS UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

During the financial year under review, there were no proceedings that were filed by the Company or against the Company, which are pending under the Insolvency and Bankruptcy Code, 2016, as amended, before National Company Law Tribunal or other Courts.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186

Details of loans, guarantees and investments covered under the provisions of Section 186 of the Act read with the Companies (Meetings of the Board and its Powers) Rules, 2014, are given in the notes to the Financial Statements.

ADEQUACY OF INTERNAL CONTROLS AND COMPLIANCE WITH LAWS

During the financial year under review, the Company has reviewed its Internal Financial Control systems and has continually contributed to the establishment of a more robust and effective internal financial control framework. The preparation and presentation of the financial statements is pursuant to the control criteria defined considering the essential components of Internal Control - as stated in the "Guidance Note on Audit of Internal Financial controls Over Financial Reporting" issued by the Institute of Chartered Accountants of India. The control criteria ensure the orderly and efficient conduct of the Company's business, including adherence to its policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and the timely preparation of reliable financial information.

Based on the assessment carried out by the Management and the evaluation of the results of the assessment, the Board of Directors are of the opinion that the Company has an adequate Internal Financial Controls system that is operating effectively as of 31st March, 2026.

There were no instances of fraud which necessitated reporting of material misstatements to the Company's operations. There has been no communication from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board is instilled with the blend of professionalism, knowledge and experience that enables the Board to discharge its responsibilities in an effective and efficient manner leading to the achievement of missions and vision of the Company along with upholding supportive governance standards.

The composition of the Board of Directors is in accordance with the provisions of Section 149 of the Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, with an optimum combination of Executive Directors, Non-Executive Directors, Independent Directors and Women Directors.

Directors on Board as on 31st March, 2026:

S. No.	Name of the Director	DIN	Designation
1.	Mohit Gupta	02366798	Managing Director
2.	Monica Aggarwal	10366381	Independent Director
3.	Naina Talwar	07680338	Independent Director
4.	Ruchir Jain	03151017	Non-Executive Director

During the financial year under review, no change has occurred in the composition of Board of the Company.

The Board is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience and expertise and hold highest standards of integrity.

Further, at the ensuing Annual General Meeting, following matter is proposed for the shareholder's approval:

- In compliance with the provisions of Section 152 of the Act and in terms of the Articles of Association of the Company, Mr. Ruchir Jain (DIN: 03151017), Director liable to retire by rotation at the ensuing AGM and being eligible, have offered himself for re-appointment at the 33rd Annual General Meeting of the Company.

The resolutions seeking members' approval for the aforesaid re-appointment, forms part of the Notice of 33rd AGM.

Details of the Director seeking re-appointment along with other details as stipulated in the SEBI Listing Regulations and the Secretarial Standards on General Meeting are provided in Notice for convening the AGM, which forms part of the Annual Report.

None of the Directors of the Company is disqualified under Section 164 of the Act.

During the financial year under review, there was no change in Key Managerial Personnel of the Company. Mr. Mohit Gupta, Managing Director, Mr. Sanjay Sharma, Chief Financial Officer and Ms. Rachna Negi, Company Secretary and Compliance Officer are the Key Managerial Personnels continued to be the Key Managerial Personnel of your Company in accordance with the provisions of Section 203 of the Act.

CONFIRMATION BY DIRECTORS REGARDING DIRECTORSHIP/ COMMITTEE POSITIONS

Based on the disclosures received, none of the Directors on the Board holds directorships in more than ten public companies and none of the Directors served as an Independent Director in more than seven listed entities as on 31st March, 2026. Further, no Whole-time Director served as an Independent Director in any other listed company. Necessary disclosures regarding Committee positions in other public companies as on 31st March, 2026, have been made by the Directors and have been reported in the Corporate Governance Report and form part of the Annual Report.

BOARD EVALUATION

The Company is led by a diverse, experienced and competent Board. To comply with the provisions of Section 134(3)(p) of the Act read with Rules made thereunder and Regulation 17(10) of the SEBI Listing Regulations, the Board has carried out the annual performance evaluation of the Directors individually, including the Independent Directors (wherein the concerned Director being evaluated did not participate), Board as a whole and Committees of the Board of Directors.

Evaluation was carried out pursuant to the framework laid down by the NRC. This was based on a structured questionnaire which cover various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Member's strengths and contribution, execution and performance of specific duties, obligations and governance and feedback from each Director.

The Chairperson of the NRC leads the performance evaluation exercise. The outcome of the performance evaluation of Committees of the Board and the Board is presented to the Board of Directors of the Company and key outcomes, actionable areas are discussed and acted upon. For more information on the Board Evaluation Process and outcome, please refer the "Board Evaluation Criteria" section of the Corporate Governance Report.

Further, in compliance with Schedule IV to the Act and Regulation 25(4) of the SEBI Listing Regulations, Independent Directors have also evaluated the performance of Non-Independent Directors, Chairman and Board as a whole, at a separate meeting of Independent Directors held on 03rd November, 2025.

INDEPENDENT DIRECTORS

A separate meeting of the Independent Directors (Annual ID Meeting) was convened, which reviewed the performance of the Board (as a whole), the Non- Independent Directors. The Independent Directors inter alia discussed the issues arising out of Committee Meetings and Board discussion including the quality, quantity and timely flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties. Post the Annual ID Meeting, the collective feedback of each of the Independent Director was discussed by the Chairperson of the NRC with the Board covering the performance of the Board as a whole, the performance of the non- independent directors. The Board also suggested certain areas which require more focused attention from the Management of the Company in the current financial year.

Further, in accordance with the provisions of Regulation 25(7) of the Listing Regulations, the Company has been conducting familiarisation programme(s) for Independent Directors. The details of such familiarisation programmes for Independent Directors have been disclosed on the website of the Company at https://www.ussgloballtd.com/investor-tab/.

Declaration by Independent Directors

In terms with Section 149(7) of the Companies Act, 2013 read with Regulation 25(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Independent Directors of the Company have submitted declarations that they meet the criteria of Independence as provided in Section 149(6) of the Companies Act, 2013 and also Regulation 16(I)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Independent Directors have also complied with the Code of Conduct of Board of Directors and Senior Management Personnel. All our Independent Directors are registered on the Independent Director's Databank.

NOMINATION AND REMUNERATION POLICY

The Nomination and Remuneration Policy of the Company is devised in accordance with the provisions of Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations. The said policy of the Company is aimed at inculcating a performance driven culture. Through its comprehensive compensation programme, the Company endeavours to attract, retain, develop and motivate a high-performance workforce. The policy is available on the Company's website viz **https://www.ussgloballtd.com/investor-tab/** .

The Company pays remuneration to its Executive Director by way of a fixed salary, benefits, perquisites and allowances (fixed component), based on the recommendations of the Nomination and Remuneration Committee within the limits as prescribed under the Act and the SEBI Listing Regulations and as approved by the shareholders.

POLICY ON BOARD DIVERSITY

The Board, on the recommendation of the Nomination and Remuneration Committee, has framed a policy for Board Diversity which lays down the criteria for appointment of Directors on the Board of your Company and guides the organization's approach to Board Diversity. Your Company believes that a diverse Board, comprising individuals with varied backgrounds, including gender, age, ethnicity, geographical representation, cultural diversity, industry experience, qualifications, expertise, and skill sets, fosters diversity of thought, enhances the quality of deliberations and decision-making, and contributes to the Company's long-term growth and sustainable success. The Board of Directors are responsible for reviewing the policy from time to time. The policy on Board Diversity has been placed on the Company's website at **https://www.ussgloballtd.com/investor-tab/**

BOARD COMMITTEES

The Board has constituted an Audit Committee, Stakeholders' Relationship Committee, Nomination and Remuneration Committee, in terms of the requirements of the Companies Act, 2013 read with the Rules made thereunder and/ or the SEBI Listing Regulations. The number of meetings of the Committees of the Board including composition are set-out in the Corporate Governance Report which forms part of this report. The intervening gap between the meetings was within the period prescribed under the provisions of the SEBI Listing Regulations.

NUMBER OF BOARD MEETINGS AND ANNUAL GENERAL MEETING AND OTHER GENERAL MEETINGS

(i) Board Meetings

The details of the Board Meetings held during the financial year are set-out in the Corporate Governance Report which forms part of this report. The intervening gap between the meetings was within the period prescribed under the provisions of Section 173 of the Act and the SEBI Listing Regulations.

(ii) General Meetings

The 32nd Annual General Meeting of the Company was held on 09th September, 2025. Further, no other General Meeting was held during the Financial Year 2025-26.

RELATED PARTY TRANSACTIONS

Your Company has in place a Policy on Related Party Transactions in accordance with the Act and the SEBI Listing Regulations to regulate related party transactions. All Related Party Transactions are placed before the Audit Committee for approval of Independent Directors of the Company and the Board, wherever necessary.

The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all related party transactions. The policy is available on the website of the Company at https://www.ussgloballtd.com/investor-tab/ .

All contracts/ arrangement/ transactions, as defined in Section 188 of the Act, entered into by the Company during the Financial Year 2025-26 with related parties were in the ordinary course of business and on arm's length basis.

Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act in Form AOC-2 for the Financial Year 2025-26 forms part of this report as "**Annexure- I**".

DISCLOSURES OF TRANSACTIONS OF THE LISTED ENTITY WITH ANY PERSON OR ENTITY BELONGING TO THE PROMOTER/PROMOTER GROUP WHICH HOLD(S) 10% OR MORE SHAREHOLDING IN THE LISTED ENTITY IN THE FORMAT PRESCRIBED IN THE RELEVANT ACCOUNTING STANDARDS FOR ANNUAL RESULTS

Related Party Transactions with Promoter/Promoter Group holding 10% or more shares
Mr. Mohit Gupta holds 10% or more shares in the Company. The details of transactions with promoter/promoter group holding 10% or more shares have been disclosed in the financial statements which is part of the Annual Report.

The details of the transactions with related parties during Financial Year 2025-26 are provided in the accompanying financial statements.

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

The information in accordance with the provisions of Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is set out as under:

Conservation of Energy
Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy-efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

Technology Absorption

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

Foreign Exchange Earning and Outgo

Particulars	For the Financial Year ended 31st March, 2026	For the Financial Year ended 31st March, 2025
Foreign Exchange Earning	**Nil**	**Nil**
Foreign Exchange outgo	**Nil**	**Nil**

VIGIL MECHANISM

Pursuant to Section 177(9) of the Companies Act, 2013 read with Company's (Meetings of Board and its Powers) Rules, 2014, the Company has in place whistle blower mechanism wherein the employees can approach the Management of the Company (Audit Committee in case where the concern involves the Senior Management) and make protected disclosures about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct and Insider Trading Code.

The Whistle Blower Policy requires every employee to promptly report to the Management any actual or possible violation of the Code or an event of which employee becomes aware of that could affect the business or reputation of the Company. The disclosures reported are addressed in the manner and within the time frames prescribed in the Policy. A mechanism is in place whereby any employee of the Company has access to the Chairman of the Audit Committee to report any such concern. No person has been denied access to the Chairman to report any concerns. Further, the said policy has been disseminated within the organisation and has also been posted on the Company's website at https://www.ussgloballtd.com/investor-tab/.

SECRETARIAL STANDARDS

The Directors states that the applicable Secretarial Standards i.e., SS-1 and SS-2, issued by the Institute of Company Secretaries of India (ICSI), relating to Meetings of Board of Directors and General Meetings respectively, have been duly complied with.

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

Your Company has always believed in providing a safe and harassment free workplace for every individual working in the Company through various training and awareness practices.

Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 i.e. ("POSH") and rules made thereunder, is not applicable to the Company for the financial year under review.

DISCLOSURE WITH RESPECT TO THE COMPLIANCE TO THE PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961

The provisions of the Maternity Benefit Act, 1961 are not applicable to the Company for the financial year under review.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Act (including any statutory modification(s) or re-enactment(s) for the time being in force) other than those which are reportable to the Central Government.

CORPORATE GOVERNANCE AND MANAGEMENT DISCUSSION AND ANALYSIS

As per SEBI LODR, Management Discussion and Analysis Report, Corporate Governance Report and Practicing Company Secretary's Certificate regarding compliance of conditions of Corporate Governance forms part of this Annual Report.

Pursuant to Regulation 34 of the SEBI LODR, the Management Discussion and Analysis Report is presented in a separate section forming part of this Annual Report. As required under the provisions of the SEBI LODR, the Audit Committee of the Company has reviewed the Management Discussion and Analysis Report of the Company for the financial year ended 31st March, 2026.

OTHER DISCLOSURES- PARTICULARS OF EMPLOYEES

The information required under Section 197 of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

(i) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company and the percentage increase in remuneration of each Director, Managing Director, Chief Financial Officer and Company Secretary in the financial year:

(Rs. In '000)

Name of the Director and KMP	Designation	Remuneration for FY 2025-26 (Rs. In "000")	Ratio	Percentage (%) Increase/ (Decrease) during FY 2025-26
Mr. Mohit Gupta	Managing Director	660.00	1.42 : 1	No change
Mr. Ruchir Jain	Non-Executive Director	Nil	NA	NA
Ms. Naina Talwar	Non-Executive Independent Director	Nil	NA	NA
Ms. Monica Aggarwal	Non-Executive Independent Director	Nil	NA	NA
Ms. Rachna Negi	Company Secretary & Compliance Officer	280.00	0.60 : 1	(44.55)%
Mr. Sanjay Sharma	Chief Financial Officer	1,540.00	3.32 : 1	18.46%

**During the financial year under review, no sitting fees were paid to the Non-Executive Directors of the Company for attending the Board Meeting and other Committees Meetings. Hence, the ratio of remuneration of all Non-Executive Directors to the median remuneration of employees are not disclosed or compared.*

(ii) The percentage increase in the median remuneration of employees in the financial year is Nil as the median remuneration of employees has decreased compared to the previous financial year.

(iii) The number of permanent employees on the rolls of the Company are 07 (Seven) as on 31st March, 2026.

(iv) Average percentile increase already made in the salaries of employees other than the managerial personnel is 19.33 % in FY 2026 over the last financial year.

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

INFORMATION AS PER RULE 5(2) OF THE CHAPTER XIII, OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The statement containing particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Rules forms part of this Annual Report. Further, the Report and the Accounts are being sent to the Members excluding the aforesaid statement. In terms of Section 136 of the Act, the said statement will be open for inspection upon request by the Members. Any Member interested in obtaining such particulars may write to the Company Secretary at **cs.ussglobal@gmail.com**.

AUDITORS

(A) Statutory Auditors

Pursuant to the provisions of Section 139 of the Act read with applicable Rules framed thereunder, M/s. S.P. Agarwal & Co. (FRN:000988N), Chartered Accountants, New Delhi, were appointed as the Statutory Auditors of the Company at the 28th Annual General Meeting of the Company held on 29th September, 2021 for a period of five years, to hold office from the conclusion of 28th Annual General Meeting until the conclusion of 33rd Annual General Meeting of the Company.

As the tenure of M/s. S.P. Agarwal & Co. is expiring in the ensuing Annual General Meeting of the Company and on the recommendation of Audit Committee, the Board recommended the appointment of M/s. Mahesh Nishant & Associates, Chartered Accountants (FRN: 508250C) as the Statutory Auditors of the Company, to hold office from the conclusion of this 33rd Annual General Meeting (AGM) until the conclusion of the 38th Annual General Meeting (AGM) of the Company subject to the approval of members of the Company in the ensuing 33rd Annual General Meeting of the Company.

(B) Secretarial Audit

Pursuant to the amended provisions of Regulation 24A of the SEBI Listing Regulations and Section 204 of the Act, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. Pradeep Debnath & Co., a firm of Practicing Company Secretaries (COP Number: 7313) to undertake the Secretarial Audit of the Company for a term of 5 (Five) consecutive years effective from April 01, 2025 to March 31, 2030.

The Report of the Secretarial Audit is annexed herewith as "**Annexure- II**".

(C) Internal Auditor

Pursuant to Section 138 of Act read with Companies (Audit and Auditors) Rules, 2014, M/s. Mahesh K Agarwal & Associates, Chartered Accountants (FRN: 033019C) were appointed as Internal Auditors to conduct the Internal Audit of the Company for the Financial Year 2025-26.

The Internal Audit Report for the financial year ended on 31st March, 2026 was submitted before the Audit Committee and Board of Directors.

The Internal Auditor's Report for the financial year ended on 31st March, 2026 are free from any qualification, reservation, observation and adverse remark.

Further, **M/s. S. Chand Mittal & Co., Chartered Accountants (FRN: 09818N)** have confirmed their eligibility and willingness to be appointed as an Internal Auditor for the Financial Year 2026-27. The Company has received consent/eligibility certificates from M/s. S. Chand Mittal & Co., Chartered Accountants (FRN: 09818N). Accordingly, Board in its meeting held on 13th August, 2026 has appointed M/s. S. Chand Mittal & Co., Chartered Accountants (FRN: 09818N) as the Internal Auditor of the Company for the Financial Year 2026-27.

(D) Cost Audit and Cost Records

The Company is not required to maintain cost records as per sub-section (1) of Section 148 of the Act.

Accordingly, the provisions relating to Cost Audit under sub-sections (2) and (3) of Section 148 of the Companies Act, 2013 read with the rules made thereunder, are not applicable to the Company as it does not meet the criteria specified therein for the financial year under review. Therefore, the Company is not required to undertake the cost audit in respect of the Company's products and services for the financial year under review.

CORPORATE SOCIAL RESPONSIBILITY

The Company was not required to constitute Corporate Social Responsibility Committee for the Financial Year 2025-26 as net worth, turnover and net profit for the financial year under review do not exceed the limits specified under Section 135(1) of the Companies Act, 2013.

AUDITOR'S REPORT

The Auditors' Report on the financial statements of the Company for the financial year ended 31st March, 2026 is unmodified, i.e., it does not contain any qualification, reservation, or adverse remark. The Auditor's Report is enclosed with the financial statements forming part of the Annual Report.

In addition, there are no disqualifications, reservations, adverse remarks or disclaimers in the Secretarial Auditor's Report.

GENERAL DISCLOSURE

During the financial year under review, there were no transactions requiring disclosure or reporting in respect of matters relating to:

a) issue of equity shares with differential rights as to dividend, voting or otherwise;
b) issue of shares (including sweat equity shares) to employees of the Company under any scheme;
c) raising of funds through preferential allotment or qualified institutions placement significant or material order passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future;
d) instance of one-time settlement with any bank or financial institution.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements of Section 134 (5) of the Act, the Directors hereby confirm that:

a) in the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;
c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) they have prepared the annual accounts on a going concern basis;
e) they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation for the commitment extended by the employees of the Company during the financial year. Further, the Directors also wish to place on record the support which the Company has received from its promoters, shareholders, bankers, business associates, vendors and customers of the Company.

On behalf of the Board of Directors
USS GLOBAL LIMITED

Mohit Gupta
(Managing Director)
DIN: 02366798
Address: 2/3 Shanti Niketan, Algerian Embassy R.K Puram, South Moti Bagh, Delhi – 110021

Ruchir Jain
(Director)
DIN: 03151017
Address: 13/32, East Punjabi Bagh, Delhi- 110026

Date: 13-08-2026
Place: Delhi

"Annexure-I"

FORM AOC-2

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

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

1. **Details of contracts or arrangements or transactions not at Arm's length basis: Nil**

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board	Amount paid as advance, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
NIL							

2. **Details of contracts or arrangements or transactions at Arm's length basis:**

Name of the Related Party	Nature of Relationship	Nature of Contracts /arrangements/ transactions	Duration of Contracts/ arrangement s/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date (s) of approval by the Board, if any	Amount paid as advances, if any
Gipskarton India Private Limited	Mr. Mohit Gupta, Managing Director of the Company is also director and member of Gipskarton India Private Limited	Sale of Services	On Continuous Basis	The Company has rendered Services to its related party in ordinary course of business activities at arm's length price amounting to Rs. 1,416 (in "000") (in aggregate, in one or more tranches) including GST	13-08-2025	Nil
Anusha & Design Studio	Ms. Suniti Gupta, Relative of Managing Director of the Company is a partner of M/s. Anusha & Design Studio	Avail services	-	The Company has received the services to its related party in ordinary course of business activities at arm's length price amounting to Rs. 767 (in "000") including GST	13-08-2025	Nil

By Order of the Board
USS Global Limited

Mohit Gupta
Managing Director
(DIN: 02366798)
Address: 2/3 Shanti Niketan, Algerian Embassy R.K Puram, South Moti Bagh, Delhi – 110021

Ruchir Jain
Director
(DIN:03151017)
Address: 13/32, East Punjabi Bagh, Delhi- 110026

Date: 13-08-2026
Place: Delhi

Form No. MR-3

SECRETARIAL AUDIT REPORT

for the financial year ended 31st March, 2026

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

To,
The Members,
USS GLOBAL LIMITED
Office No. 400, ITL Twin Towers, B- 9, Netaji Subhash Place,
Pitampura, New Delhi -110034

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by USS GLOBAL LIMITED (CIN: L74900DL1993PLC056491) (hereinafter referred as 'the Company'), listed on METROPOLITAN STOCK EXCHANGE OF INDIA LIMITED, (MSEI) having its Registered Office at Office No: 400, ITL Twin Towers, B- 9, Netaji Subhash Place, Pitampura, New Delhi -110034. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the books, papers, minute books, statutory registers, forms and returns filed, and other records maintained by the Company, and according to the information, explanations and representations provided by the Company, its officers, agents and authorized representatives during the course of the Secretarial Audit, we hereby report that, in our opinion, during the financial year ended 31st March, 2026, the Company has complied with the statutory provisions listed hereunder and has adequate Board processes and compliance mechanisms in place, commensurate with its size and operations, subject to the observations and reporting made hereinafter;

We have examined the books, papers, minute books, statutory registers, forms and returns filed, and other records maintained by the Company for the financial year ended 31st March, 2026, in accordance with the provisions of the following laws:

A. The Companies Act, 2013 ('the Act') and the rules made thereunder;

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

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

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

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

   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

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

e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

f. The Securities and Exchange Board of India ((Issue and Listing of Non-Convertible Securities) Regulations, 2021 ('NCS');

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

h. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients;

i. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and

j. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

F. Other Laws:-

***Labour Laws:**

a) Equal Remuneration Act, 1976 and Equal Remuneration Rules, 1976;
b) Maternity Benefits Act, 1961 read with State Maternity Benefit Rule framed thereunder;
c) Employees State Insurance Corporation, 1948;
d) Employees Provident Fund and Miscellaneous Provisions Act, 1952;
e) Payment of Gratuity Act, 1972;
f) Factories Act, 1948.
g) Contract Labour (Regulation and Abolition) Act, 1970.
h) Payment of Bonus Act, 1965.
i) Shops and Establishments Act.

General Laws:

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
** "Based on the information, explanations and records made available to us, the Company had less than ten employees during the financial year under review.
Accordingly, the labour laws applicable only upon crossing the prescribed employee threshold, as well as the applicable Shops and Establishments Act, were not applicable to the Company during the audit period."**

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

i. Secretarial Standards issued by The Institute of Company Secretaries of India;

ii. The Listing Agreements entered into by the Company with Metropolitan Stock Exchange of India Limited.

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

We further report that,
The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and Woman Director in compliance with the provisions of the Act.

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

As per the minutes of the meetings of the Board and Committees of the Board duly signed by the Chairman, all the decisions of the Board were unanimously passed and no dissenting views have been recorded.

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

For Pradeep Debnath & Co.
Company Secretaries

Pradeep Kumar Debnath
(Proprietor)
FCS No.: 6654
C.P No – 7313

Date: 04-08-2026
Place: New Delhi
UDIN: F006654H001011933

<u>Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE-A' and forms an integral part of this report.</u>

ANNEXURE-A

To,
The Members
USS GLOBAL LIMITED
Office no. 400, ITL Twin Towers, B- 9, Netaji Subhash Place,
Pitampura, New Delhi -110034

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

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

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

4. Where ever required, we have obtained the Management representation about the compliance of Laws, Rules and Regulations and happening of events etc.

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

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

For Pradeep Debnath & Co.
Company Secretaries

Pradeep Kumar Debnath
(Proprietor)
FCS No.: 6654
C.P No – 7313

Date: 04-08-2026
Place: New Delhi
UDIN: F006654H001011933

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

{Pursuant to Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015}

COMPANY OVERVIEW

USS Global Limited is a consulting, marketing and business solutions organisation, providing financial strategy consultancy to its clients, enabling clients to create and execute strategies for their financial planning. Our purpose is to improve the financial health of the Company by focusing on optimum utilisation of capital resources and managing the working capital needs of the Company. Our functional expertise is again a very balanced blend of finance, management, legal documentation and administration. The company leverages all these capabilities and its deep contextual knowledge of its customers' businesses to craft unique, high quality, high impact solutions designed to deliver differentiated business outcomes.

Our strategic objective is to build a sustainable organization that remains relevant to the agenda of our clients, while creating growth opportunities for our employees, generating profitable growth for our investors and contributing to the communities that we operate in. There are numerous risks and challenges affecting our business.

MACRO-ECONOMIC ENVIRONMENT

During the financial year ended 31st March, 2026, the Indian economy demonstrated resilience amidst global uncertainties. Key drivers included steady GDP growth, strong domestic demand, and government-led infrastructure initiatives. However, persistent inflation, rising interest rates, and global geopolitical tensions posed challenges to the business environment. The Company's Board remained proactive in adapting governance practices to align with the evolving economic and regulatory landscape.

INDUSTRY STRUCTURE AND DEVELOPMENTS

The Company mainly focus on marketing and geared towards providing financial and business consultancy services in return of consultancy fees. We help our client to manage their finances (including working capital management services) and attain their financial goals.

OPPORTUNITIES AND THREATS

❖ **Our Strategy**

Our clients and prospective clients faces transformative business opportunities due change in the business scenario globally, these organizations are dealing with the challenge of having to reinvent their core offerings, processes and systems rapidly. The journey to the better future requires not just an understanding of new technologies and new ways of working, but a deep appreciation of existing business landscapes, business processes and practices. Our strategy is to be a navigator for our clients as they ideate, plan and execute their journey to a better future.

We embraced a three-pronged strategy to strengthen our relevance with clients and drive accelerated value creation:

- Provide Client Centric Service
- Reskill our people
- Expand Business Locally

- ❖ **Our Strengths**

  Customer-centricity is at the heart of the Company's strategy, organization structure and investment decisions. This view helps the Company to spot trends early, embrace business opportunities by making the right investments and mitigating risks while discharging its social and environmental responsibilities.

  We believe that we are well-positioned for the principal competitive factors in our business. With over three decades of experience in the marketing and consultancy services, we have invested in infrastructure and systems to enable learning and education across the enterprise at scale. We maintain high ethical and corporate governance standards to ensure honest and professional business practices and protect the reputation of the Company and our customers.

- ❖ **Our competition/Threats**

  We experience Healthy competition and see a rapidly-changing marketplace with new competitors who are focused on agility, flexibility and innovation. We typically compete from small, medium to large scale service providers in response to requests for proposals. Clients often cite our industry expertise, comprehensive end to-end service capability and solutions, ability to scale, digital capabilities, established platforms, superior quality and process execution, experienced management team, talented professionals and track record as reasons for awarding us contracts. We potentially see emerging competition to our services.

  There are several other threats associated with the business of our Company such as:

  - Limited range of products and service
  - Skills gap in human resource capacity
  - Limited Scope of the market
  - Economic volatility

  Even in the presence of the above said threat and adverse market conditions, we continue to remain optimistic about the long-term growth of the Business and the opportunities.

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

The Company is engaged in providing consultancy / marketing /other professional services, which constitutes a single business segment, as per Ind AS 108 – "Operating Segments". Also, the Company operates primarily in one geographical segment, i.e., within India.

Accordingly, the Company has only one reportable business segment and operates primarily in a single geographical segment (India). Therefore, no separate segment disclosures are applicable.

OUTLOOK

The Company has overcome the challenges posed by war situation. Our operational and financial results for FY 2025-26 have declined a little as compared to those of the previous year. We have sound reasons to believe that the Company will continue to grow and the quality of investments made by the Company will keep improving which will yield higher revenue. Moreover, we are committed to fulfil our responsibility being a responsible corporate citizen.

RISKS AND CONCERNS

- ❖ **Risks related to the markets in which we operate**

  Spending on products and services by our clients and prospective clients may fluctuate depending on many factors, including the economic, geo-political, monetary and fiscal policies and regulatory environment in the markets in which they operate.

An economic slowdown or other factors may affect the economic health of our Country which can have a negative impact on our company.

- **Risks related to our employee workforce**
  Our success depends largely upon our highly skilled professionals and our ability to hire, attract, motivate, retain and train these personnel.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has devised a robust internal control framework to safeguard the Company keeping in view the size and complexity of operations.

The Company reviews and tests the robustness of the internal control system, covering all functions and business areas, at regular intervals.

The system is responsible for assuring compliance with operating systems, internal policies, and legal requirements, and suggesting improvements to systems and processes.

The internal audit report was reviewed by the senior management and was placed before the Audit Committee and the Board of Directors along with the actions taken. The Audit Committee undertook a detailed review of the audit observations and actions and confirmed that the internal audit system was functioning effectively.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

Revenue: The change in revenue in Financial Year 2025-26 from Financial Year 2024-25 is as follows:

Particulars	2026 (In Rs. '000')	2025 (In Rs. '000')
Revenue from Operations	**3,750.00**	**10,777.87**

Moreover, the Company has earned a Net Profit of **Rs. 1,519.18/-** (Amount in '000') in the Current Financial Year ended 31st March, 2026 as compared to a Net Profit of **Rs. 5,440.84/-**(Amount in '000') earned during the previous Financial Year ended 31st March, 2025.

DETAILS OF ANY CHANGE IN RETURN ON NET WORTH AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR ALONG WITH A DETAILED EXPLANATION THEREOF

Net worth witnessed a positive change in the current year in comparison to the Net worth of the previous year. The Net worth of the Company stands at Rs. 1,43,345.41/- (Amount in '000') as on 31st March, 2026 as compared to the Net worth of Rs. 1,41,826.23/-(Amount in '000') as on 31st March, 2025. This improvement is primarily attributable to an increase in the retained earnings of the Company which leads to increase in Return on Equity and Net worth accordingly.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED

There is no material development in human resources of the company during the financial year ended 31st March, 2026, the total number of employees at the end of financial year 2025-2026 stands less than 10.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREOF

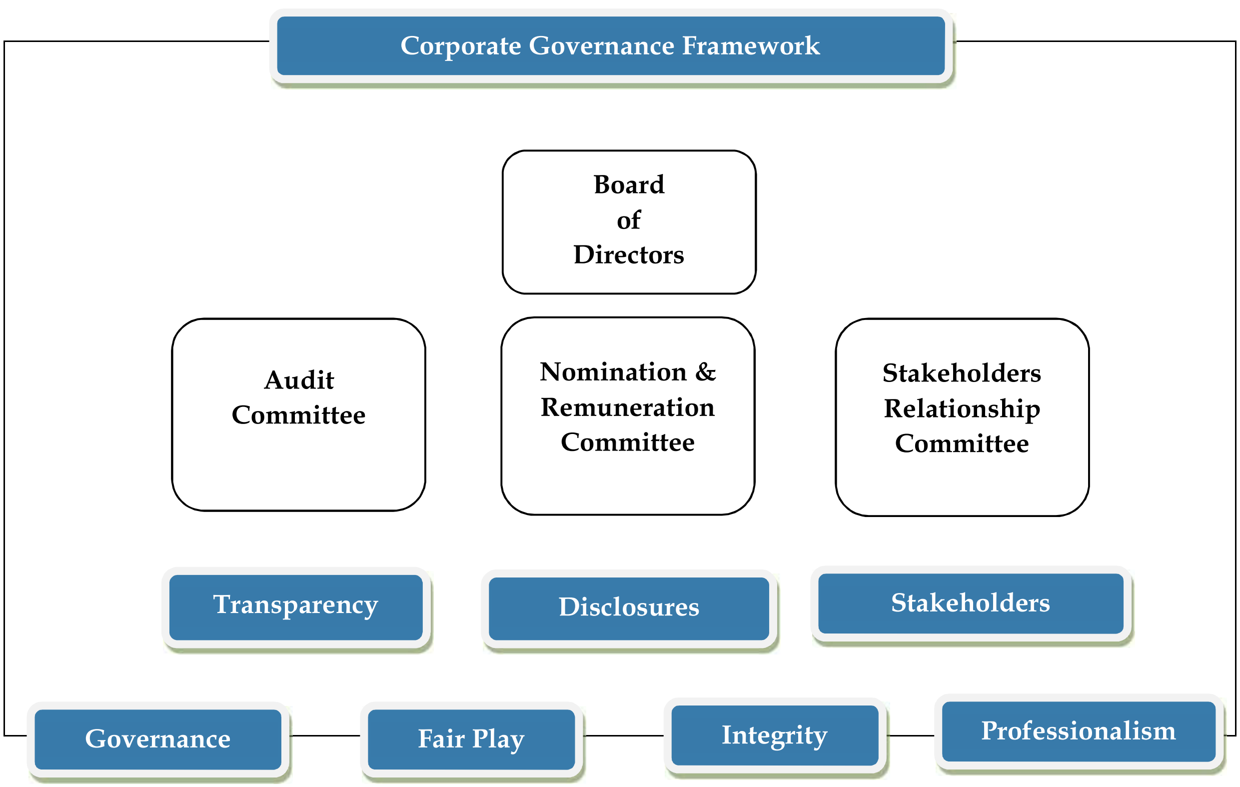
Debtors Turnover	The Debtors Turnover / Trade Receivables turnover of the Company for the financial year ended 31st March, 2026 stands at 0.85 as compared to 2.27 for the last financial year ended 31st March, 2025. This is due to significant decrease in turnover of the Company.
Inventory Turnover	Not Applicable as the Company doesn't have any inventory.
Interest Coverage Ratio	Not Applicable as the Company has no Interest expenses related to loans or borrowings.
Current Ratio	The current ratio of the company for the financial year ended 31st March, 2026 stands at 4.21 as compared to 11.72 for the last financial year ended 31st March, 2025. This is due to significant decrease in current assets of the Company.
Debt Equity Ratio	The Company actively focuses on a strategy to keep the level of Debt to the minimum extent possible. The Company follows a strong governance model for its debt management services practices and ensures strict adherence to the regulatory and internal policies, code of conduct and fair practice code. The Company is debt free and shall always adhere best possible practices to be in compliant with the stipulated debt equity ratio i.e. 2:1 as prescribed under the Companies Act, 2013 read with rules made there under.
Operating Profit Margin (%)	The Operating Profit Margin/ Return on Sales of the Company for the financial year ended 31st March, 2026 stands at 56.15% as compared to 68.76% for the last financial year ended 31st March, 2025. This is due to significant decrease in turnover of the Company.
Net Profit Ratio (%)	The Net Profit Margin/ Net Profit Ratio of the company for the financial year ended 31st March, 2026 stands at 0.56 as compared to 0.69 for the last financial year ended 31st March, 2025. This is due to significant decrease in turnover of the Company.

CORPORATE GOVERNANCE REPORT

The report on Corporate Governance is pursuant to Regulation 34 (3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the SEBI LODR). The Company has complied with the applicable requirements of the SEBI LODR and amendments thereto.

1. CORPORATE GOVERNANCE PHILOSOPHY

At USS Global Limited (the Company or USS Global) good governance principles are founded upon a rich legacy of fair, ethical and transparent governance practices by adopting the highest standards of professionalism and integrity in day-to-day business activities and decisions. Our Board, together with the committees, upholds all fiduciary responsibilities by ensuring fairness, independence and transparency in all decisions through the governance framework. Sincerity, fairness, good citizenship, and commitment to compliance are key characteristics that drive relationships of the Board and Senior Management with other stakeholders.

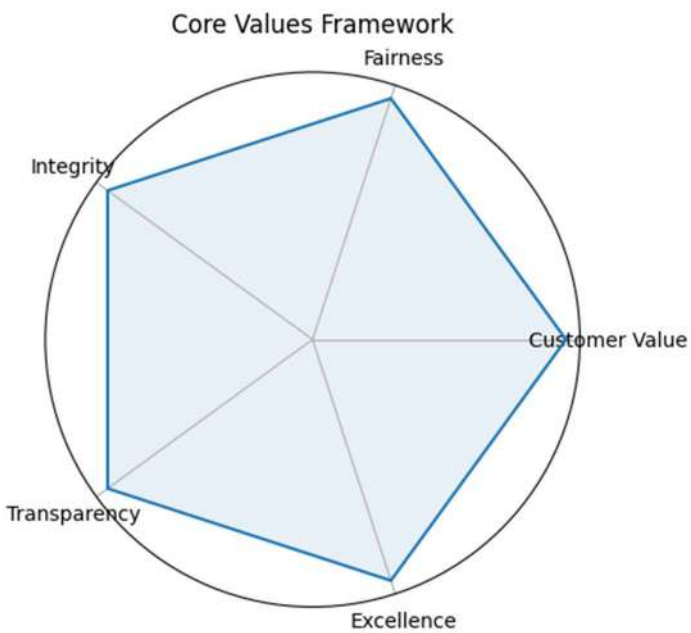


Corporate Philosophy

Corporate governance is an ethically-driven business process that is committed to values aimed at enhancing an organization's capacity to create wealth. This is ensured by taking ethical business decisions and conducting business with a firm commitment to values, while meeting stakeholders' expectations. At USS Global Limited ("the Company"), it is imperative that our Company affairs are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders. We are committed to defining, following and practicing the highest level of corporate governance across all our business functions.

The Company always strives to achieve optimum performance at all levels by adhering to corporate governance practices, such as fair and transparent business practices, effective management controls at all levels, adequate representation of promoter, executive and independent director on the board, accountability of performance at all levels, monitoring of executive performance by the Board and transparent and timely disclosure of financial and management information.

Our governance rests on our 5 core values viz. **Customer Value, Fairness, Integrity, Transparency and Excellence.**



2. BOARD OF DIRECTORS

The Board provides guidance to the Management and directs, supervises, and oversees the activities of the Company. The Board ensures that the Company follows a good corporate strategy for risk management, accountability, transparency and ethical business practices. The Board consists of eminent individuals from industry, management and finance. The Composition of the Board is reviewed from time to time to ensure that it remains aligned with the statutory and business requirements. The profiles of Directors can be accessed on the Company's website at https://www.ussgloballtd.com/investor-tab/

Composition of the Board

The Board has an optimum combination of Executive, Non-executive and Independent Directors. The Board has a total strength of 4 (four) Directors as on March 31, 2026 of whom half of the Board comprises of Independent Non-Executive Directors, one Non-Executive Director and one Executive Director (Managing Director & Promoter). The composition of the Board is in conformity with the provisions of Regulation 17 of SEBI Listing Regulations read with Section 149 of the Companies Act, 2013 ('Act').

The Company does not have any pecuniary relationship and transaction with any of the Non-Executive Directors.

The Details of Board members along with their tenure during the Financial Year 2025-26 are as follows:

Name of Director	Category	Date of Appointment	Date of Re-appointment
Mr. Mohit Gupta	Executive Director (Managing Director) & Promoter	22-05-2013	29-08-2023
Mr. Ruchir Jain	Non-Executive Director	26-03-2011	-

Ms. Naina Talwar	Non-Executive Independent Director	21-12-2016	21-12-2021
Ms. Monica Aggarwal	Non-Executive Independent Director	06-11-2023	-

There was no change in the composition of Board during the period under review.

Attendance of each Director at Board Meetings of the Company held during the financial year ended 31st March, 2026 and at the last AGM are as under:

Name of Director	Whether attended Last Annual General Meeting (32nd AGM) held on 09/09/2025	No. of Board Meeting held during the Financial Year 2025-26	No. of Board Meeting attended during the Financial Year 2025-26
Mr. Mohit Gupta	Yes	4	4
Mr. Ruchir Jain	Yes	4	4
Ms. Naina Talwar	Yes	4	4
Ms. Monica Aggarwal	Yes	4	4

Details of the Directorships and Committee Chairmanship/membership held by the Directors in other public companies as on 31st March, 2026 are as under:

Name of Director	Number of Equity shares held	No. of positions held in other Companies			No. of Board Committees of the company (USS Global Limited) in which Director is a Member/Chairperson		Name of the other Listed Entity(ies) in which the Director holds Directorship
		Board*	Committee**				
			Member	Chairperson	Member	Chairperson	
Mr. Mohit Gupta	72,16,000	-	-	-	2	-	-
Mr. Ruchir Jain	-	-	-	-	1	1	-
Ms. Naina Talwar	-	-	-	-	2	1	-
Ms. Monica Aggarwal	-	-	-	-	1	1	-

**This includes Directorships held in Public Ltd. companies and excludes Directorships in Private Ltd. companies, Section 8 companies and Overseas companies.*

***For the purpose of Committees of Board of Directors, only Audit and Stakeholders' Relationship Committees in other Public Ltd. companies are considered.*

None of the Directors hold Directorship in more the Seven (7) Listed Entities as per Regulation 17A of the Listing Regulations.

Pursuant to Regulation 17A of Listing Regulation, None of the Directors on the Board serve as an Independent Director in more than 7 (seven) listed companies across all companies in which he/she is a Director.

None of the Directors are Members of more than 10 Committees and Chairman of more than 5 Committees across all public limited companies in which they are a Director.

Further, in compliance with Section 165 of the Companies Act 2013 ('Act'), none of the Directors on the Board hold Directorship in more than 20 (Twenty) companies (including directorship in public companies not exceeding 10 (Ten).

As per the declarations received by the Company, none of the Director is disqualified under Section 164 (1) & (2) of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014.

Number of Board Meetings held in the financial year:

4 (Four) Board meetings were held during the Financial Year 2025-26 on respective dates:

S.No.	Date of Board Meeting
1	26th May, 2025
2	13th August, 2025
3	13th November, 2025
4	13th February, 2026

None of the Directors are related to each other within the meaning of the term "Relative" as per Section 2(77) of the Act.

In terms of Regulation 25(8) of the SEBI LODR, the Independent Directors have confirmed that they are not aware of any circumstances or situations which exist or may be reasonably anticipated that could impair or impact their ability to discharge their duties. Further, the Company has received declaration from all the Independent Directors confirming compliance with Rule 6(3) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 as amended from time to time, regarding the requirement relating to the enrolment in the Data Bank for Independent Directors.

Number of Shares held by Non-Executive Directors as at 31st March, 2026:

Name of the Director	No. of Shares held
Mr. Ruchir Jain	0
Ms. Naina Talwar	0
Ms. Monica Aggarwal	0

The Company has not issued any convertible instruments.

Familiarization Programme for Independent Directors:

The Company has conducted familiarisation programme for its Independent Directors. The familiarization programme which includes sessions on Company's business, functional areas and strategy ensures that they are well equipped to make informed decisions and provide effective oversight and contribute meaningfully to the Company's growth and governance. The Company ensures that training programmes are conducted for the newly appointed Independent Directors to help them align with the Company's operations and governance.

The details of the familiarisation and training programmes attended by the Independent Directors are available on the Company's website and can be accessed at https://www.ussgloballtd.com/investor-tab/.

Core skills /Expertise/ Competencies available with the Board

The Board comprises of highly qualified members who possess required set of skills, expertise and competence that allow them to make effective contributions to the Board and Committees.

The following skills / expertise / competencies have been identified/ available with the Board for the effective functioning of the Company:

- Business Knowledge and Industry understanding
- Leadership / Operational experience
- Strategic thinking and business planning
- Sales and marketing strategy development
- Finance, accounting, and corporate governance
- Safety, health and environmental (SHE) awareness

The table below summarizes the core skills/expertise/competencies of the members of the Board in terms of SEBI Listing Regulations.

Name of Directors	Core Skills/ Expertise/ Competencies						
	Business Knowledge and Industry Understanding	Leadership/ Operational Experience	Strategic Thinking and Business Planning Skills	Finance and Accounting	Corporate Governance	Safety, Health & Environmental (SHE) Awareness	Sales and marketing strategy development
Mr. Mohit Gupta	✓	✓	✓	✓	✓	✓	✓
Ms. Monica Aggarwal	✓	✓	✓	✓	✓	✓	✓
Ms. Naina Talwar	✓	✓	✓	✓	✓	✓	✓
Mr. Ruchir Jain	✓	✓	✓	✓	✓	✓	✓

The Board confirms that the Independent Directors fulfill the conditions as specified in Section 149 of the Act and Regulation 16(1)(b) of the Listing Regulations and are independent of the Management.

Further, No Independent Director has resigned from their Directorship before the expiry of their term of office.

Code of Conduct

The 'Code of Conduct of Board of Directors and Senior Management Personnel' which was adopted by the Board is applicable to all Directors on the Board including Managing Director and to the employees of the Company and the said Code is available on the Company's website at https://www.ussgloballtd.com/investor-tab/. All the Board members and Senior Management of the Company have affirmed compliance with their respective Codes of Conduct for the Financial Year ended 31st March, 2026. A declaration to this effect, duly signed by the Managing Director is annexed hereto as a formal confirmation.

Independent Directors and their Appointment

The Independent Directors of the Company have been appointed in terms of the requirements of the Act, the SEBI LODR and Governance Guidelines for Board Effectiveness adopted by the Company.

The terms and conditions of their appointment are disclosed on the Company's website at https://www.ussgloballtd.com/investor-tab/

Separate Meeting of Independent Directors

For the Board to exercise free and fair judgment in all matters related to the functioning of the Company as well as the Board, it is important for the Independent Directors to have meetings without the presence of the executive management.

A separate meeting of Independent Directors of the Company (Annual ID Meeting) without the presence of the Executive Directors and the Management representatives was held on 03rd November, 2025 as required under Schedule IV to the Act (Code for Independent Directors) and Regulation 25 (3) of the SEBI LODR. The Independent Directors expressed their satisfaction with the desired level of the governance of the Board and the consistent improvement in scores pertaining to various aspects of the Board meetings as captured in the Board Effectiveness Review exercise. At the said meeting, the Independent Directors:

- Reviewed the performance of the non-independent directors of the Company and the performance of the Board as a whole;
- Assessed the quality, quantity and timeliness of flow of information between the company management and the Board;
- Took note of the familiarisation programmes held for the independent directors in the financial year 2025-26.

Insider Trading Code

In accordance with the SEBI (Prohibition of Insider Trading) Regulations, 2015 (PIT Regulations), as amended from time to time, the Board of Directors of the Company had adopted the Code of Fair Disclosure and Conduct (the Code) which in turn contains the Code of Conduct to Regulate, Monitor and Report Trading by Insiders and Codes of Fair Disclosure Practices. The Code is applicable to all Directors, Promoters, such identified Designated Persons and their Immediate Relatives and other Connected Persons who are expected to have Unpublished Price Sensitive Information relating to the Company. The Company Secretary of the Company is the Compliance Officer under the Code.

3. COMMITTEES OF THE BOARD

The Board has formed various Committees as required under Companies Act, 2013 and SEBI Listing Regulations (LODR). The Board reviews and amend the policies/terms of reference of the Committee as and when needed.

There are 3 (Three) Board Committees as on 31st March, 2026. These Committees review, discuss and monitor the activities falling within their terms of reference, the details of which are provided below:

AUDIT COMMITTEE

The constitution of Audit Committee comply with the requirements of Section 177 of the Act as well as Regulation 18 of the SEBI LODR.

Terms of reference of the Audit Committee:

The terms of reference of the Audit Committee is in line with the regulatory requirements mandated by the Act and Part C of Schedule II of the SEBI LODR which inter alia includes overview of the Company's financial reporting process and ensuring proper disclosures in the financial statements, recommending re-appointment of Auditors and fixation of their remuneration, reviewing/examining Quarterly, half yearly results, related party transactions and Annual Financial Statements before submission to the Board, reviewing adequacy of internal control systems and other matters specified for Audit Committee under Section 177 of the Companies Act, 2013 and Regulation 18(3) of SEBI Listing Regulations.

The Audit Committee is constituted as per the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of SEBI Listing Regulations (LODR) read with Part C of Schedule II and amendments thereto. All the members of the Audit Committee are financially literate and have financial management related expertise. The Company Secretary of the Company acts as the Secretary to the Committee.

Composition of Audit Committee as at 31st March, 2026:

S. No.	Name of the Director	Designation	Category
1.	Ms. Monica Aggarwal	Chairperson	Non-Executive Independent Director
2.	Ms. Naina Talwar	Member	Non-Executive Independent Director
3.	Mr. Mohit Gupta	Member	Executive Director

The Audit Committee has been reconstituted with effect from 13th February, 2026.

Meetings and Attendance during the financial year

4 (Four) meetings of the Audit Committee were held during the financial year 2025-26. The maximum time gap between any two consecutive meetings did not exceed 120 (One Hundred Twenty) days. Moreover, the requisite quorum as required by the SEBI Listing Regulations was present in all the meetings of the Audit Committee held during the year.

The details of Audit Committee meetings and attendance of Directors at these meetings are given below:

S.No.	Name of Director	Audit Committee Meeting held on				Total No. of Meeting Attended
		26-05-2025	13-08-2025	13-11-2025	13-02-2026	
1.	Naina Talwar	Yes	Yes	Yes	Yes	4
2.	Monica Aggarwal	Yes	Yes	Yes	Yes	4
3.	Mohit Gupta	Yes	Yes	Yes	Yes	4

The Annual General Meeting of the Company was held on 09th September, 2025 and was attended by Chairperson of the Audit Committee.

NOMINATION & REMUNERATION COMMITTEE

The constitution of the NRC is in conformity with the requirements of Section 178 of the Act and Regulation 19 of the SEBI LODR.

Terms of reference of the NRC:

The terms of reference of Nomination and Remuneration Committee includes formulation of the Nomination and Remuneration Policy, Policy on Board Diversity, setting of Performance Evaluation Criteria, etc. The Committee is also responsible for devising a policy on Board diversity and recommend to the Board appointment of Key Managerial Personnel (KMP) and executive team members of the Company as defined by the Committee. The Committee also supports the Board and Independent Directors in evaluating the performance of the Board, its Committees and individual Directors. It also decides whether to extend or continue the terms of appointment of the Independent Directors on the basis of the report of performance evaluation, which includes overseeing the performance review process of the KMPs and the executive team of the Company, recommending to the Board the remuneration policy for Directors, Executive team and KMPs, identifying and recommending to the Board, including their remuneration, the appointment and removal of persons for the positions/offices one level below the Chief Executive Officer/Managing Director/Whole-Time Director/manager (including chief executive officer/manager, in case chief executive officer/manager is not a part of the Board), specifically including the functional heads identified by the Management, and persons identified and designated as KMPs, other than the Board of Directors, by the Company.

Composition of Nomination and Remuneration Committee as on 31st March, 2026:

S. No.	Name of the Director	Designation	Category
1.	Ms. Naina Talwar	Chairperson	Non-Executive Independent Director
2.	Ms. Monica Aggarwal	Member	Non-Executive Independent Director
3.	Mr. Ruchir Jain	Member	Non-Executive Non-Independent Director

During the period under review, there was no change in the composition of Nomination and Remuneration Committee.

Meetings and Attendance during the financial year

2 (Two) meetings of the Nomination and Remuneration Committee were held during the financial year 2025-26. Moreover, the requisite quorum as required under SEBI Listing Regulations was present in all the meetings of the Nomination and Remuneration Committee held during the financial year.

The details of Nomination and Remuneration Committee meetings and attendance of Directors at these meetings are given below:

S.No.	Name of Director	NRC Meeting held on		Total Number of Meeting Attended
		13-08-2025	13-02-2026	
1	Ms. Naina Talwar	Yes	Yes	2
2	Mr. Ruchir Jain	Yes	Yes	2
3	Ms. Monica Aggarwal	Yes	Yes	2

Board Evaluation Criteria

The Company has a structured assessment process herein, the Nomination and Remuneration Committee (NRC) along with the Board carried out an Annual Evaluation performance of the individual Directors, as well as evaluation of the Committees of the Board. An indicative list of factors on which evaluation of the individual Directors, the Board and the Committees was carried out included, Board structure and composition, degree of fulfilment of key responsibilities, establishment and delineation of responsibilities to Committees, effectiveness of Board processes, information flow, functioning of the Board/Committees, Board culture and dynamics, quality of the relationship between the Board and Management, contribution to decisions of the Board, and guidance/support to Management outside Board/Committee meetings.

The Board deliberated on the recommendations derived from the evaluation and duly recorded individual feedback from the Directors. The discussions were substantive, well-intentioned, and resulted in a clear strategic direction and decisive outcomes. Based on the evaluation findings, assessments, and feedback provided by the Directors, the Board and Management have jointly established a set of action points for implementation within the prescribed timelines. It was observed that the Board Committees operate with professionalism and efficiency, addressing significant matters beyond their legally mandated terms of reference. The evaluation further underscored the cohesiveness of the Board, the establishment of a Boardroom culture founded on trust and cooperation, and discussions characterized by openness, transparency, and the encouragement of diverse perspectives.

Performance Evaluation Criteria for Independent Directors:

The performance evaluation criteria for independent Directors is determined by the Nomination and Remuneration Committee. An indicative list of factors on which evaluation was carried out includes participation and contribution by a Director, commitment, effective deployment of knowledge and expertise, integrity and maintenance of confidentiality and independence of behavior and judgement.

STAKEHOLDERS RELATIONSHIP COMMITTEE

The Company has constituted Stakeholders Relationship Committee (Committee or SRC) under Regulation 20 of SEBI LODR.

Mr. Ruchir Jain, Non-Executive Director of the Company is heading the Stakeholder Relationship Committee and Ms. Rachna Negi, Company Secretary is the Compliance officer of the Company.

Terms of reference of Stakeholders Relationship Committee:

The terms of reference of the Committee are to review statutory compliance relating to all shareholders, consider and resolve the grievances of shareholders of the Company including complaints related to transfer of shares, non-receipt of annual report/declared dividends/notices/balance sheet, oversee compliances in respect of dividend payments and transfer of unclaimed amounts to the Investor Education and Protection Fund, oversee and review all matters related to the transfer of securities of the Company, approve issue of duplicate certificates of the Company and transmission of securities, review movements in shareholding and ownership structures of the Company, ensure setting of proper controls and oversee performance of the Registrar and Transfer Agent, recommend measures for overall improvement of the quality of investor services, review of measures taken for effective exercise of voting rights by shareholders, review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar and Transfer Agent, review of various measures and initiatives taken by the Company for ensuring timely receipt of -annual reports/statutory notices by the Shareholders of the Company.

Composition of Stakeholder Relationship Committee as on 31st March, 2026:

S. No.	Name of the Director	Designation	Category
1.	Mr. Ruchir Jain	Chairperson	Non-Executive Non-Independent Director
2.	Ms. Naina Talwar	Member	Non-Executive Independent Director
3.	Mr. Mohit Gupta	Member	Executive Director

The Stakeholders Relationship Committee has been reconstituted with effect from 13th February, 2026.

Meetings and Attendance during the financial year

The Committee met 2 times during the Financial Year 2025-26 on 13th August, 2025 and 13th February, 2026.

The details of Stakeholders Relationship Committee meetings and attendance of Directors at these meetings are given below:

S.No.	Name of Director	SRC Meeting held on		Total Number of Meeting Attended
		13-08-2025	13-02-2026	
1	Ms. Naina Talwar	Yes	Yes	2
2	Ms. Monica Aggarwal	Yes	Yes	2
3	Mr. Ruchir Jain	Yes	Yes	2

Number of complaints from shareholders during the financial year ended 31st March, 2026:

The status of Investor Complaints as on 31st March, 2026 as reported under Regulation 13(3) of the SEBI LODR is as under:

Complaints outstanding as on 1st April, 2025	Nil
Complaints received during the year ended 31st March, 2026	Nil
Complaints resolved during the year ended 31st March, 2026	Nil
Complaints not solved to the satisfaction of shareholders during the financial year ended 31st March, 2026	Nil
Complaints pending as on 31st March, 2026	Nil

RISK MANAGEMENT COMMITTEE: Not Applicable to the Company as per SEBI Regulations.

4. PARTICULARS OF SENIOR MANAGEMENT PERSONNEL

The particulars of senior management as per Regulation 16(1) (d) of SEBI LODR during the Financial Year 2025-26 are as follows:

- Mr. Mohit Gupta : Managing Director
- Mr. Sanjay Sharma : Chief Financial Officer (CFO)
- Ms. Rachna Negi : Company Secretary and Compliance Officer

There is no change in the Senior Management during the period under review.

REMUNERATION OF DIRECTORS, KMPs AND EMPLOYEES

Non-Executive Directors

No remuneration paid/payable to Non-Executive Directors for the Financial Year 2025-26. The criteria for payment of remuneration to Non-executive directors is specified in the Nomination and Remuneration Policy of the Company which is accessible at https://www.ussgloballtd.com/investor-tab/

Managing Director and KMPs

Remuneration payable to Managing Director and KMPs as at 31st March, 2026 which are as follows:

(Rs. in '000)

Name of Directors and KMPs	Salary	Benefits, Perquisites and Allowances	Commission	Employee Stock Purchase Scheme
Mohit Gupta (MD)	660.00	-	-	-
Sanjay Sharma (CFO)	1,540.00	-	-	-
Rachna Negi (CS)	280.00	-	-	-

i. **Basic salary payable to the directors is fixed and no performance based incentive is offered by the company.**

ii. **Service Contracts, notice period, severance fees:** As Mutually Decided between the director and the Company.

iii. **Stock Option Details:** Not Applicable

Information required in accordance with Rule 5(2) of the Chapter XIII, of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

The Company had only five employees who were employed throughout the financial year and who were drawing remuneration as on 31st March, 2026. No employee was in receipt of remuneration for the said financial year which, in the aggregate, exceeded the amount specified under the aforesaid Rule.

Salary payable to all employees other than Board of Directors and KMP as on 31st March, 2026:

Category	Number of employees	Salary (Rs. In '000)
Male	2	928.50
Female	2	663.49

5. GENERAL BODY MEETINGS

Particulars of the past three Annual General Meetings:

1. Location, date and time of AGMs held during the last 3 years:

2022-23

Date: 30th December, 2023
Time: 02:00 P.M.
Venue: Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi–110034
Mode: Physical

2023-24

Date: 11th June, 2024
Time: 01:00 P.M.
Venue: Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi–110034
Mode: Physical

2024-25

Date: 09th September, 2025
Time: 01:00 P.M.
Venue: Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi–110034
Mode: Physical

Extra-ordinary General Meeting:

No Extraordinary General Meeting of the Shareholders was held during the Financial Year 2025-26.

Details of Special Resolution passed by the Company at its last three Annual General Meetings are as under:

Date of AGM	Particulars of Special Resolution Passed
09.09.2025	Nil
11.06.2024	1. Approval for lock-in of Equity Shares
30.12.2023	1. Increase in Borrowing Limits of the Company in excess of the limits prescribed under section 180(1)(c) of the Companies Act, 2013. 2. To Increase limits for granting loan, giving guarantee or making of investment pursuant to section 186(3) of the Companies Act, 2013. 3. To appoint Ms. Monica Aggarwal (DIN: 10366381) as an Independent Director of the Company.

Special Resolution Passed through Postal Ballot:

There were no special resolutions passed through Postal Ballot during FY 2025-26. Accordingly, details relating to postal ballot are not applicable.

Further, no special resolution is proposed to be conducted through postal ballot in the 33rd Annual General Meeting of the Company, Therefore, providing details of procedure of postal ballot is not applicable.

6. MEANS OF COMMUNICATION

Quarterly Results	The quarterly results of the Company are published in leading Newspapers having wide circulation and are regularly updated on Company's website.
Newspapers in which results are normally published	Financial Express and Jansatta
Any website, where displayed	Yes, at the Company's website i.e. www.ussgloballtd.com
Whether it also displays official news releases	NA
Website for investor complaints	**SEBI Complaints Redress System (SCORES):** The investor complaints are processed in a centralised web-based complaints redress system. The salient features of this system are: Centralised database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its current status.
Presentations to institutional investors or analysts	NA
Whether MDA is a part of Annual Report or Not	Yes
Annual Reports and Annual General Meetings	The Annual Report for the Financial Year 2025-26 including the Audited Financial Statements for the year ended 31st March, 2026, is being sent by e-mail to those members whose e-mail addresses are registered with the Company/Depository Participants(s). Further, in accordance with Regulation 36(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations'), a letter is being sent to the shareholders whose email addresses are not registered with the Company/DP, providing a web-link for accessing the Annual Report for the financial year 2025-26. The Annual Report and the Notice of the AGM is also available on the Company's website at https://www.ussgloballtd.com/.

7. GENERAL SHAREHOLDERS INFORMATION

AGM: Date, Time and Venue	Saturday, 05th September, 2026 at 11:30 A.M.
Financial Year	1st April, 2025 to 31st March, 2026
Dividend	No Dividend has been recommended for the financial year ended 31st March, 2026.
Registered Office	Office No. 400, ITL Twin Towers, B-9,Netaji Subhash Place, Pitam Pura, New Delhi – 110034
Listing of Equity Shares on Stock Exchanges	**Metropolitan Stock Exchange of India Limited,** Building A, Unit 205A, 2nd Floor, Piramal Agastya Corporate Park, L.B.S Road, Kurla West, Mumbai - 400070
Listing Fees	Listing fees as prescribed have been paid to the above stock exchanges upto 31st March, 2026.

Share Registrar and Transfer Agents	**Alankit Assignments Limited** Alankit House, 4E/2, Jhandewalan Extension, New Delhi – 110055.
Company Secretary & Contact Address	Ms. Rachna Negi, Company Secretary and Compliance Officer E-mail: cs.ussglobal@gmail.com Tel. No. 011- 45824477

SHARE TRANSFER SYSTEM

In terms of Regulation 40(1) of SEBI LODR, as amended from time to time, transfer, transmission and transposition of securities shall be effected only in dematerialised form.

Pursuant to SEBI Circular dated 25th January 2022, the listed companies shall issue the securities in dematerialised form only, for processing any service requests from shareholders viz., issue of duplicate share certificates, endorsement, transmission, transposition, etc. After processing the service request, a letter of confirmation will be issued to the Shareholders and shall be valid for a period of 120 days, within which the Shareholder shall make a request to the Depository Participant for dematerialising those shares. If the Shareholders fail to submit the dematerialisation request within 120 days, then the Company shall credit those shares in the Unclaimed Suspense Escrow Demat account held by the Company. Shareholders can claim these shares transferred to Suspense Escrow Demat account on submission of necessary documentation.

STOCK INFORMATION

Metropolitan Stock Exchange of India Limited (MSEI) : USSGLOBAL
Equity shares- Demat form – NSDL/CDSL : 93,43,800 Equity shares (ISIN: INE277F01015)
Equity Shares - Physical form : 6,76,200 Equity shares

The Aggregate Non-Promoter/Public Shareholding of the Company as at 31st March, 2026 is as shown below:

Number of Equity Shares : 28,04,000
Percentage to total Shareholding : 27.98 %

CATEGORIES OF SHAREHOLDING AS ON 31ST MARCH, 2026			
Category	**No. of Shareholders**	**No. of shares held**	**% of shareholding**
Promoter Holding			
Total promoter & promoter group holdings	1	72,16,000	72.02
Non Promoter Holding	-	-	-
Foreign Portfolio Investor	-	-	-
Financial Institutions / Banks	-	-	-
Mutual Funds	-	-	-
Alternate Investment Funds	-	-	-
Central/State Government	-	-	-
Central Government	-	-	-
Non-Institutions	-	-	-
Other Bodies Corporates	3	54,500	0.54
Foreign Bodies Corporates	-	-	
Public – Resident Individuals	520	26,56,780	26.52
Non Resident Indians	-	-	-
Clearing Member	-	-	-
HUF	2	20	-
Unclaimed or Suspense or Escrow Account	1	92,700	0.93
TOTAL	**527**	**1,00,20,000**	**100**

DISTRIBUTION OF SHAREHOLDING AS ON 31ST MARCH, 2026					
S.No.	No. of shares	Shareholders		Shareholding	
		Number	%	Number	%
1.	1 to 500	284	53.89	49,400	0.49
2.	501 to 1,000	194	36.81	1,46,300	1.46
3.	1,001 to 2,000	11	2.09	16,400	0.16
4.	2,001 to 3,000	1	0.19	2,100	0.02
5.	3,001 to 4,000	1	0.19	3,500	0.04s
6.	4,001 to 5,000	0	0	0	0
7.	5,001 to 10,000	0	0	0	0
8.	Greater than 10,000	36	6.83	98,02,300	97.83
Total		**527**	**100**	**1,00,20,000**	**100**

DEMATERIALIZATION OF SHARES AND LIQUIDITY

As on 31st March, 2026, 93.25% of the Company's Equity Capital was held in dematerialised form with NSDL and CDSL.

Trading in equity shares of the Company is permitted only in dematerialised form with effect from 15th February 1999 as per the notification issued by the Securities and Exchange Board of India. Further, effective 1st April 2019, SEBI has amended Regulation 40 of the SEBI LODR, which deals with the transfer or transmission or transposition of securities. According to this amendment, the requests for effecting the transfer of listed securities shall not be processed unless the securities are held in dematerialised form with a Depository. Therefore, for effecting any transfer, the securities shall mandatorily be required to be in demat form.

Members holding shares in physical form are requested to dematerialize their holdings at the earliest in order to avail benefit of liquidity.

Outstanding GDRs/ADRs/Warrants or any Convertible Instruments: The Company has not issued any GDRs/ADRs/Warrants or any convertible instruments in the past and hence, as on March 31, 2026, the Company does not have any outstanding GDRs/ADRs/Warrants or any convertible instruments.

Commodity price risk or foreign exchange risk and hedging activities: Not Applicable

PLANT LOCATION

In view of the nature of the Company's business viz. Consultancy and Marketing Services, the Company operates from its Registered office only which is situated at Delhi.

ADDRESS FOR CORRESPONDENCE

Shareholders should address correspondence to the Company's Registrars and Transfer Agents at the address mentioned below, Shareholders can also contact the Registered Office of the Company at the address mentioned below:

Registrar & Transfer Agents	Alankit Assignments Limited
Address:	Alankit House, 4E/2, Jhandewalan Extension, New Delhi – 110055.
Phone:	011-42541234 / 2354123
Website:	www.alankit.com

Company	USS Global Limited
Registered Office Address:	Office No. 400, ITL Twin Towers, B-9,Netaji Subhash Place, Pitam Pura, New Delhi – 110034
Phone:	011- 45824477

Website:	www.ussgloballtd.com
E-mail:	cs.ussglobal@gmail.com

LIST OF ALL CREDIT RATINGS AND ITS REVISION

The Company has not obtained any credit rating during the period under review as it does not have any debt instruments or fixed deposit programmes or any scheme or proposal of the Company involving mobilisation of funds in India or abroad.

8. OTHER DISCLOSURES

a) **Related Party Transactions:** During the financial year under review, the related party transactions were on arm length basis and in ordinary course of business reported in Note 22 forming part of the financial statements for the year ended 31st March 2026 in the Annual Report.

There were no other material significant related party transactions of the Company with its Promoters, Directors or the Management or their relatives. These transactions does not have any potential conflict with the interest of the Company at large. All related party transactions are placed before the Audit Committee of the Board periodically and placed before the Board/Shareholders as and when required. Further, there are no material related party transactions that are not in the ordinary course of business or not on an arm's length basis.

b) **Disclosure on website:** The Policy on Related Party Transactions is posted on the website of the Company and can be accessed at https://www.ussgloballtd.com/investor-tab/.

c) **Disclosure of Accounting Treatment:** The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016 read with Section 133 of the Act.

d) **Disclosure by Senior Management:** Senior Management has made affirmations to the Board relating to all material financial and commercial transactions stating that they did not have personal interest that could result in a conflict with the interest of the Company at large.

e) **CEO/CFO Certification:** The Managing Director (MD) and Chief Financial Officer (CFO) have certified to the Board in accordance with Regulation 17(8) of the SEBI LODR pertaining to CEO/CFO certification for the year ended 31st March 2026, which is annexed hereto.

f) **Details of Compliances and Non-compliances:** All mandatory requirements of the SEBI LODR have been complied with by the Company.

During the last three years, there were no strictures or penalties imposed on the Company by SEBI, Stock exchange or any statutory authority for non-compliance of any matter related to capital markets, during the last three years.

- **Whistle Blower Policy /Vigil Mechanism**
  Pursuant to Section 177 of the Companies Act, 2013 read with SEBI Listing Regulations the Company has placed a Whistle Blower Policy for establishing a vigil mechanism for Directors and employees to report instances of unethical and/or improper conduct and auctioning suitable steps to investigate and correct the same. Further, no person has been denied access to the audit committee. The Whistle Blower Policy is posted on the website of the Company and can be accessed at https://www.ussgloballtd.com/investor-tab/

- **Subsidiary Companies:** The Company has no Subsidiary Company, therefore policy on determining material subsidiary is not applicable to the Company for the Financial Year 2025-26.

- **Reconciliation of Share Capital:** A Company Secretary in Practice carries out an audit for reconciliation of share capital of the Company to reconcile the total admitted capital with National Securities Depository Limited ('NSDL') and Central Depository Services (India) Limited ('CDSL') (collectively 'Depositories') and the total issued and listed capital. The Audit confirms that the total paid-up capital is in agreement with the aggregate of the total number of shares in physical form and in dematerialised form (held with Depositories).

- **Details of utilisation of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A):** During the financial year the Company did not raise any funds through preferential allotment or qualified institutions placement.

  However, during the Financial Year 2023-24, the Company had issued equity shares by way of preferential issue, which are listed on MSEI. Entire proceeds of such funds raised was fully utilized till the quarter ended 31st December, 2024.

- **Certificate from Company Secretary in Practice:** A certificate from a Company Secretary in Practice that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority is attached to this Report.

- **Disclosure of non-acceptance of any recommendation of any committee by the Board in the Financial Year 2025-26 and its reason:** There was no such instance during the Financial Year 2025-26 when the Board had not accepted any recommendation of any Committee of the Board.

- **Fees paid to Statutory Auditor:** The details of the total fees for all services paid by the listed entity to the Statutory Auditor is given below:

Particulars	Amount (in Rs.)
Audit of statutory accounts	60,000
Taxation matters	-
Other services (Certifications)	30,000
Reimbursement of levies and expenses	-
Total	**90,000**

- **Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:** The Act is not applicable to the Company for the Financial Year 2025-26 as number of employees in the Company are less than 10.

- **Compliance with Regulation 39(4) of the SEBI LODR:** Pursuant to Regulation 39(4) read with Schedule VI of the SEBI LODR, for shares issued in physical form pursuant to a public issue, which remain unclaimed, the issuer company has to comply with the following procedure:

  a) Send at least three reminders to the addresses given in the application form as well as the latest address available as per the Company's record asking for the correct particulars.

  b) If no response is received, the issuer company shall transfer all the shares into one folio in the name of Unclaimed Suspense Account.

  The details of the number of Shareholders and outstanding unclaimed shares lying in the unclaimed suspense account for the period 1st April, 2025 to 31st March, 2026 is as provided below:

Particulars	No. of Shareholders	No. of equity shares (Rs. 10/- each)
Aggregate number of shareholders and the Outstanding unclaimed shares in the suspense account lying at the beginning of the year	0	0
Shareholders who approached listed entity for transfer of shares from suspense account during the year	0	0
Shareholders to whom shares were transferred from suspense account during the year	0	0
Shareholders whose shares were transferred from suspense account to IEPF	0	0
Aggregate number of shareholders and the outstanding shares lying in the suspense account at the end of the year	1	92,700
That the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares	1	92,700

- **Loans and advances in the nature of loans to firms/companies in which directors are interested:** Details of loans, advances, guarantees and investments covered under the provisions of Section 186 of the Act are given in the notes to the Financial Statements.

9. NON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT

There have been no instances of non-compliance of any requirement of the Corporate Governance Report as prescribed by the SEBI LODR.

10. COMPLIANCE OF DISCRETIONARY REQUIREMENTS

The Company has fulfilled the discretionary requirements relating to the financial statements and the same are unqualified.

11. DISCLOSURE OF COMPLIANCE WITH THE SEBI LODR

The Company has complied with the Corporate Governance requirements specified in Regulations 17 to 27 and clauses (b) to (i) of Sub-Regulation (2) of Regulation 46 and Schedule V - Part C to F of the SEBI LODR.

COMPLIANCE CERTIFICATE REGARDING COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE AS PER THE PROVISIONS OF CHAPTER IV OF SEBI (LODR) REGULATIONS, 2015

To
The Members,
USS GLOBAL LIMITED,

We have examined the compliance of the conditions of Corporate Governance by USS Global Limited ("the Company") for the financial year ended March 31, 2026 as stipulated in Regulations 17 to 27 and sub-regulation (1A) of Regulation 62 and Para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations).

MANAGEMENT'S RESPONSIBILITY

The Compliance of conditions of Corporate Governance is the responsibility of the management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations.

AUDITORS' RESONSIBILITY

Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We have examined the relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with corporate governance requirements by the Company.

We have conducted our examination in accordance with the Guidance Note on Corporate Governance Certificate and the Guidance Manual on Quality of Audit & Attestation Services issued by the Institute of Company Secretaries of India ("ICSI").

OPINION

Based on my examination of the relevant records and according to the information and explanations provided to me and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Regulations 17 to 27 and sub-regulation (1A) of Regulation 62 and para C, D and E of Schedule V of the Listing Regulations during the financial year ended March 31, 2026.

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

For A S Shekhawat & Associates
Company Secretaries

Anand Singh Shekhawat
Proprietor
C.P No. 25362
Peer Review No. 7372/2025
UDIN: A067372H001096312ss

Date: 13-08-2026
Place: New Delhi

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,
The Members,
USS GLOBAL LIMITED,
Office No. 400, ITL Twin Towers, B-9,
Netaji Subhash Place, Pitam Pura,
New Delhi-110034

Subject: Declaration pursuant to Regulation 34 read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, regarding non-disqualification of the Directors.

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s. USS Global Limited bearing CIN - L74900DL1993PLC056491 and having registered office at Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitam Pura, New Delhi-110034 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

S.No.	Name of the Director	DIN	Date of Appointment
1.	Mr. Mohit Gupta	02366798	22/05/2013
2.	Mr. Ruchir Jain	03151017	26/03/2011
3.	Ms. Naina Talwar	07680338	21/12/2016
4.	Ms. Monica Aggarwal	10366381	06/11/2023

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

For A S Shekhawat & Associates
Company Secretaries

Anand Singh Shekhawat
Proprietor
C.P No. 25362
Peer Review No. 7372/2025
UDIN: A067372H001096202

Date: 13-08-2026
Place: New Delhi

<u>DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT</u>

[Pursuant to Regulation 26(3) and Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended]

To,
The Board of Directors,
USS GLOBAL LIMITED,
Office No. 400, ITL Twin Towers, B-9,
Netaji Subhash Place, Pitam Pura, New Delhi-110034

This is to confirm that in respect of the Financial Year ended 31st March, 2026, the members of the Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct of Board of Directors and Senior Management.

Further, the Code of Conduct of Board of Directors and Senior Management Personnel of the Company is made available at the Company's website at **https://www.ussgloballtd.com/.**

For **USS Global Limited**

Mohit Gupta
(Managing Director)
DIN: 02366798

Date: 13-08-2026
Place: Delhi

COMPLIANCE CERTIFICATE BY MANAGING DIRECTOR & CHIEF FINANCIAL OFFICER (CFO)

(In terms of Regulation 17(8) read with Part B of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Board of Directors,
USS GLOBAL LIMITED,
Office No. 400, ITL Twin Towers, B-9,
Netaji Subhash Place, Pitam Pura, New Delhi-110034

Subject: Compliance Certificate as required under Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We, Mohit Gupta, Managing Director and Sanjay Sharma, Chief Financial Officer, hereby certify that in respect of the Financial Year ended 31st March, 2026:

1. we have reviewed the Financial Statements and the Cash Flow Statement for the year ended 31st March, 2026 and that to the best of our knowledge and belief:

   a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

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

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

We accept responsibility for establishing and maintaining internal controls for Financial Reporting and we have evaluated the effectiveness of these internal control systems of the Company pertaining to financial reporting. Deficiencies noted, if any, are discussed with the Auditors and Audit Committee, as appropriate, and suitable actions are taken to rectify the same.

3. we have indicated to the auditors and the Audit Committee:-

   a. significant changes, if any, in internal control over financial reporting during the year;
   b. significant changes, if any, in accounting policies during the year and the same have been disclosed in the notes to the financial statements; and
   c. instances of significant fraud, if any, wherein there has been involvement of management or an employee having a significant role in the Company's internal control system over financial reporting.

For **USS Global Limited**

Mohit Gupta	**Sanjay Sharma**
(Managing Director)	**(Chief Financial Officer)**
DIN: 02366798	

Date: 13-08-2026
Place: Delhi

INDEPENDENT AUDITORS' REPORT

To
The Members,
USS Global Limited
New Delhi

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of **USS Global Limited** ("the company"), which comprise the Balance Sheet as at **31st March 2026**, the Statement of Profit and Loss, the Statement of Changes in Equity and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statement").

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 (the Act) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, read with (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit, total comprehensive income, its cash flows and the changes in equity 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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made 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 on the financial statements.

Key Audit Matters
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue from Operations

The Company's revenue from operations comprises mainly from marketing and promoting other companies products and by helping them develop wide sales network presently but company is focused in giving other financial and business consultancies like working capital management, advisory etc. Revenue from consultancy and marketing services is recognized as and when services are provided.

Our audit procedures in relation to revenue recognition included, among others, the following:

- Selected a sample of customer contracts and obtained an understanding of the relevant terms and conditions.
- Identified significant terms, performance obligations, and deliverables specified in the contracts to assess the appropriateness of management's conclusions regarding satisfaction of performance obligations and recognition of revenue.

Emphasis of Matters
There are no matters to be communicated in our report.

Other Information

The Company's Board of Directors is responsible for the other information. The Other information comprises the information in the Annual Report, but does not include the Financial Statements and our Auditor's Report thereon. The Annual Report is expected to be made available to us after the date of this Auditor's Report.

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 identified above when it becomes available 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.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance under SA 720 'The Auditor's Responsibilities Relating to Other Information'.

Management's Responsibility for the Ind AS 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 and presentation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

i) 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.

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

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

iv) 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.

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

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

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

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

Report on other Legal and Regulatory Requirements

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

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 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 Indian Accounting Standards specified under Section 133 of the Act.

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

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**.

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

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

i. The Company does not have any pending litigations which would impact its financial position.

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

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

iv. The management has represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

v. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities

(“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or

- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

vi. Based on such audit procedures as 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 (iv) and (v) contain any material misstatement

vii. The company has not declared or paid any dividend during the year. Hence, the compliance with Section 123 of the Companies Act, 2013 is not applicable.

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

For S.P. Agarwal & Co.
Chartered Accountants
FRN- 000988N

Shree Prakash Agarwal
Partner
M.No.010188

Date: May 29, 2026
Place: New Delhi

UDIN: 26010188VHRZLH7486

Annexure – 'A' to the Independent Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of USS Global Limited on the financial statements as at and for the year ended 31st March, 2026]

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

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

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

(B) The Company has not maintained any records showing particulars of intangible assets. As reported to us, the company do not have any intangible assets.

(b) The Property, Plant & Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the requirement for the title deeds of immovable properties (other than properties where the company is the lessee, and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company does not arise since the company does not have any immovable properties.

(d) The Company has not revalued any of 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, no proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami transactions (prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

(ii) (a) According to the information and explanation given to us and as per the inventory records of the company there was no inventory held by the company during the year and at the end of the reporting period.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks and financial institutions on the basis of security of current assets.

(iii) During the period, the company has made 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.

a) During the period, company has provided loans, but not provided advances in the nature of loans or stood guarantee or provided security to any other entity.

b) According to the information and explanations given to us, the investments made, guarantees provided, security given, and the terms and conditions of the grant of loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

c) According to the information and explanations given to us, the schedule of repayment of principle and payment of interest has been stipulated and the repayments or receipts are regular;

d) According to the information and explanations given to us, there are no amounts overdue in these respects;

e) According to the information and explanations given to us, in respect of any loans or any advances in the nature of loans granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties;

f) According to the information and explanations given to us, the company has granted loans and advances which are repayable on demand without specifying any terms or period of repayment to companies, firms, LLP or any other parties during the year.

To Whom	Aggregate amount granted/ provided during the Period	Balance outstanding as at 31st March 2026
Aggregate amount granted/ provided during the period		
-Subsidiary	-	-
-Joint Venture	-	-
-Associates	-	-
-Guarantee Given	-	-
Loans or Advances in the nature of loans	7.36 Crores	9.67 Crores
Investment	0.90 Crores	1.57 Crores
Security	NIL	3 Crores
Others	-	-

(iv) According to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of Companies Act, 2013, in respect of loans granted, investments made and guarantees, and securities provided, as applicable.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable

(vi) The provisions of Section 148(1) towards maintenance of cost records are not applicable to the company. Accordingly, reporting under clause (vi) of the order is not applicable.

(vii) (a)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, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of 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 that have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanation given to us and the records of the company examined by us the company has no transactions relating to previously unrecorded income in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) In our opinion, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) The Company has not been declared willful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanation given to us, the company has not taken any term loans during the year.

(d) According to the information and explanation given to us, no funds has been raised on short term basis during the year.

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

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

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under Clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanation given to us, the company has not raised funds by way of preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and according, reporting under Paragraph 3(x)(b) of the Order is not applicable.

(xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year.

(b) According to the information and explanation given to us, no report under sub-section (12) of section143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company.

(xii) The Company is not a Nidhi company; accordingly, provisions of the Clause 3(xii) of the Order are not applicable to the company.

(xiii) According to the information and explanations given to us, we are of opinion that all transactions with related parties are incompliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Indian Accounting Standards and the companies Act, 2013.

(xiv) According to the information and explanations given to us, the company has internal audit system commensurate with the size and nature of its business and report of Internal Auditor has been considered.

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable.

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year.

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

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

(xx) The provisions of Section 135 towards corporate social responsibility are not applicable to the company

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of financial statements of the company. Accordingly, no comments have been included in respect of said clause under this report.

For S.P. Agarwal & Co.
Chartered Accountants
FRN- 000988N

Shree Prakash Agarwal
Partner
M.No.010188

Date: May 29, 2026
Place: New Delhi

UDIN: 26010188VHRZLH7486

Annexure – 'B' to the Independent Auditors' Report

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

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

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, 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 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S.P. Agarwal & Co.
Chartered Accountants
FRN- 000988N

Shree Prakash Agarwal
Partner
M.No.010188

Date: May 29, 2026
Place: New Delhi

UDIN: 26010188VHRZLH7486

USS GLOBAL LIMITED

CIN: L74900DL1993PLC056491

Regd. Office - Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi- 110034

Email: cs.ussglobal@gmail.com

BALANCE SHEET AS AT 31ST MARCH, 2026

Amount in '000'

	Notes	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
Non-current assets			
1) Property, Plant and Equipment	2	**2,226.77**	3,396.48
2) Financial Assets			
(i) Non Current Investment			
(ii) Loans & Advances	3	**96,650.72**	55,814.28
(iii) Other Financial Assets	4	**30,000.00**	50,000.00
3) Deferred Tax Assets (Net)	5	**232.39**	307.41
4) Other Non-Current Assets			-
Total Non-current Assets		**1,29,109.88**	**1,09,518.17**
Current assets			
1) Inventories			-
2) Financial Assets			
(i) Investments	6 (i)	**15,720.72**	15,693.75
(ii) Trade Receivables	6 (ii)	**1,674.00**	8,694.00
(iii) Cash and cash equivalents	6 (iii)	**325.35**	9,081.97
3) Current Tax Assets (Net)	7	**617.86**	-
4) Other current assets	8	**332.85**	1,853.02
Total Current Assets		**18,670.78**	**35,322.74**
Total Assets		**1,47,780.66**	**1,44,840.91**
EQUITY AND LIABILITIES			
Equity			
1) Equity Share Capital	9	**1,00,200.00**	1,00,200.00
2) Other Equity	10	**43,145.41**	41,626.23
Total Equity Liabilities		**1,43,345.41**	**1,41,826.23**
Non-current liabilities			
1) Financial Liabilities			
a) Long Term Borrowings			
b) Other Financial Liabilities		-	-
2) Long Term Provisions		-	-
Total Non-current Liabilities			
Current liabilities			
1) Financial Liabilities		-	-
a) Short Term Borrowings			
b) Trade Payables			
(i) Outstanding dues to MSME	11	-	200.00
(ii) Outstanding dues to Other than MSME			
c) Other financial liabilities		-	-
2) Other current liabilities		-	-
3) Short Term Provisions	12	**3,720.37**	-
Total Current Liabilties Total	13	**714.88**	2,496.12
Liabilities	7	-	318.56
		4,435.25	**3,014.68**
		4,435.25	**3,014.68**
Total Equity and Liabilities		**1,47,780.66**	**1,44,840.91**

Significant Accounting Policies and accompanying notes are part of the Financial statements **1**

As per our Report of even date

For and on behalf of the Board of Directors

For SP Agarwal & Co.
Chartered Accountants
Firm Registration Number: 000988N

Shree Prakash Agarwal
Partner
M.No. 010188
Place: New Delhi
Date: 29-05-2026

Mohit Gupta
Managing Director
DIN: 02366798
Place : Stockholm, Sweden
Date: 29-05-2026

Naina Talwar
Director
DIN: 07680338
Place: Delhi
Date: 29-05-2026

Sanjay Sharma
Chief Financial Officer
Place: Delhi
Date: 29-05-2026

Rachna Negi
Company Secretary
ACS: 70130
Place: Delhi
Date: 29-05-2026

USS GLOBAL LIMITED
CIN: L74900DL1993PLC056491
Regd. Office - Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi- 110034
Email: cs.ussglobal@gmail.com

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

Amount in '000 except EPS

	Notes	Year ended 31st March, 2026	Year ended 31st March, 2025
INCOME			
Revenue from operations	14	3,750.00	10,777.87
Other Income	15	7,694.28	6,364.55
Total Income		**11,444.28**	**17,142.42**
EXPENSES			
Purchases		-	-
Changes in stock of Finished Goods		-	-
Employee benefit expenses	16	3,997.50	3,252.73
Finance Cost		-	-
Depreciation and amortisation expense	2	977.06	1,485.60
Other expenses	17	4,363.92	4,992.53
Total Expenses		**9,338.48**	**9,730.86**
Profit before Exceptional & extraordinary items and Tax		**2,105.80**	**7,411.56**
Exceptional & extraordinary items		-	-
Profit before Tax		**2,105.80**	**7,411.56**
Tax expense:			
Current tax	7	479.62	2,027.18
Deferred Tax	5	75.02	(99.77)
Tax paid for earlier years		31.98	43.31
Profit/ (Loss) for the year		**1,519.18**	**5,440.84**
Other Comprehensive Income		-	-
Items that will not be reclassified to profit or loss		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income for the year		-	-
Earnings per equity share of face value of Rs.10 each			
Basic (in Rs.)	18	0.15	0.54
Diluted (in Rs.)	18	0.15	0.54

Significant Accounting Policies and accompanying notes are part of the Financial statements — 1

As per our Report of even date

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Amount in '000

		2025-26	2024-25
A:	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax as per Statement of Profit and Loss Adjusted for:	**2,105.80**	7,411.56
	Depreciation	**977.06**	1,485.60
	Profit on redemption of JM Mutual Funds	**(26.97)**	-
	Profit on Sale of Car	**(422.76)**	-
	Operating profit before working capital changes Adjusted for:	**2,633.13**	**8,897.16**
	Increase (-) /decrease in short term loans and advances	**-**	**-**
	Increase (-) /decrease in Trade Receivables	**7,020.00**	(6,159.53)
	Increase (-) /decrease in other current assets	**1,520.17**	(1,356.84)
	Decrease (-) /increase in current liabilities	**(200.00)**	200.00
	Decrease (-) /increase in other current liabilities	**(1,781.24)**	(146.46)
	Decrease (-) /increase in other financial liabilities	**3,720.37**	-
	Cash used in operations	**12,912.43**	**1,434.33**
	Taxes paid (net)	**(1,448.01)**	(2,029.43)
	Net cash used in operating activities	**11,464.42**	**(595.10)**
B:	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Receipt for Property, Plant and Equipment	**683.00**	**-**
	Purchase of Property, Plant and Equipment	**(67.59)**	**-**
	Net Withdrawal of/ (Investment in) Mutual Funds	**-**	**-**
	Increase (-) /decrease in Long term loans and advances	**(40,836.45)**	3,718.22
	Increase (-) /decrease in other Non-current assets	**20,000.00**	(50,000.00)
	Net cash generated from investing activities	**(20,221.04)**	**(46,281.78)**
C:	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase in Share Capital	**-**	**-**
	Interest paid	**-**	**-**
	Net cash generated from financing activities	**-**	**-**
	Net increase/(decrease) in cash and cash equivalents	**(8,756.62)**	(46,876.88)
	Opening balance of cash and cash equivalents	**9,081.97**	55,958.85
	Closing balance of cash and cash equivalents (Refer Note 6(iii))	**325.35**	**9,081.97**

Significant Accounting Policies and accompanying notes are part of the Financial statements **1**

As per our Report of even date

For and on behalf of the Board of Directors

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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026

A. Equity Share Capital

(1) Current reporting period- FY 2025 2026 Amount in '000

Balance as on 01st April, 2025	Changes in Equity Share Capital due to prior period errors	Restated balance as on 01st April, 2025	Changes in equity share capital during the year 2025-26	Balance as at 31st March, 2026
1,00,200.00	-	1,00,200.00	-	1,00,200.00

(2) Previous reporting period- FY 2024-2025

Balance as on 01st April, 2024	Changes in Equity Share Capital due to prior period errors	Restated balance as on 01st April, 2024	Changes in equity share capital during the year 2024-25	Balance as at 31st March, 2025
1,00,200.00	-	1,00,200.00		1,00,200.00

B. Other Equity

	Equity component of compound financial instruments	Reserve and Surplus	Other Comprehensive Income	Total
		Retained Earnings	Remeasurements of the defined benefit plans	
Balance at the beginning of 1st April, 2025	-	41,626.23	-	41,626.23
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-
Total Comprehensive Income for the year	-	1,519.18	-	1,519.18
Any other change (to be specified)	-	-	-	-
Balance as at the end of 31st March, 2026	**-**	**43,145.41**	**-**	**43,145.41**
Balance at the beginning of 1st April, 2024	-	36,185.39	-	36,185.39
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-
Total Comprehensive Income for the year	-	5,440.84	-	5,440.84
Any other change (to be specified)	-	-	-	-
Balance as at the end of 31st March, 2025	**-**	**41,626.23**	**-**	**41,626.23**

As per our Report of even date

For and on behalf of the Board of Directors

For SP Agarwal & Co.
Chartered Accountants
Firm Registration Number: 000988N

Shree Prakash Agarwal
Partner
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Sanjay Sharma
Chief Financial Officer
Place: Delhi
Date: 29-05-2026

Notes to the financial statements for the financial year ended 31st March, 2026

Note 1. Significant accounting policies

a. **Company Overview**
USS Global Limited is a publicly limited company incorporated on 16th December, 1993 in India having its registered office in New Delhi. The Company is listed on Metropolitan Stock Exchange of India Limited (MSEI). The Company is engaged in consultancy, market development, business facilitation, dealership identification and strategic business support services across multiple sectors. The Company focuses on identifying new markets for clients, expanding dealer networks, and supporting revenue generation through strategic business development initiatives.

b. **Basis of preparation and presentation**
These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act. Effective April 1, 2016, the Company has adopted all the IND AS standards and the adoption is carried out in accordance with IND AS 101, First time adoption of Indian Accounting Standards, with April 1, 2015 as the transition date. The transition was carried out from Indian accounting principles generally accepted in India described under section 133 of the Act, read with rule 7of the Companies (accounts) rules, 2014 (IGAAP), which was the previous GAAP. These financial statements are presented in Indian Rupees(INR), which is also the Company's functional currency. The financial statements have been prepared on the historical cost basis.

c. **Use of estimates and judgments**
The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and other comprehensive income (OCI) that are reported and disclosed in the financial statements and accompanying notes. Actual results may differ from these estimates. These estimates and judgment are based on the management's best knowledge of current events, historical experience, actions that the Company may undertake in the future and on various other estimates and judgments that are believed to be reasonable under the circumstances. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

d. **Current/ non-current classification**
All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

Assets
An asset is classified as current when it satisfies any of the following criteria:

1) It is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;
2) It is held primarily for the purpose of being traded;
3) It is expected to be realized within 12 months after the reporting date; or
4) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date. Current assets include the current portion of non-current financial assets. All other assets are classified as noncurrent.

Liabilities
A liability is classified as current when it satisfies any of the following criteria:

1) It is expected to be settled in the company's normal operating cycle;
2) It is held primarily for the purpose of being traded;
3) It is due to be settled within 12 months after the reporting date; or
4) The company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

e. **Property**

Recognition and measurement

Items of property are measured at cost, which includes capitalized borrowing costs. Cost of an item of property comprises its purchase price. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is de-recognized.

f. **Employee benefits**

Long Term employee benefits

The Company does not have any long-term employee benefit obligations requiring provision under the applicable accounting standards. The provisions of the Payment of Gratuity Act, 1972 are not presently applicable to the Company as the number of employees employed by the Company is below the threshold limit prescribed under the said Act. Accordingly, the Company does not have any gratuity obligation as at the reporting date and therefore no provision has been recognized in the financial statements towards gratuity or any other long-term employee benefits.

Short-term employee benefits

Short-term employee benefits obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognized for the amount expected to be paid, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

g. **Revenue Recognition**

Interest income
Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

Consultancy Income
The Company is also geared towards providing financial and business consultancy services in return of consultancy fees. Consultancy income is recognized as and when services are provided.

Marketing Fees
The Company promotes and market the client's products/ services in the territory in return of marketing fees as detailed in the agreement. Marketing Fees is recognized as and when services are provided.

h. **Financial instruments**

i. **Recognition and initial measurement**
A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability of another entity. Trade receivables are initially recognized when they are originated. All other financial assets and financial liabilities are initially recognized when the Company becomes a party to the contractual provisions of the instrument. A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. **Classification and subsequent measurement**
Financial assets
On initial recognition, a financial asset is classified as measured at amortized cost or at FVTPL. Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets. A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as at FVTPL:

− The asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and

− The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets. All financial assets not classified as measured at amortized cost as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortized cost at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Business model assessment
The Company makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

− The stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realizing cash flows through the sale of the assets;
− How the performance of the portfolio is evaluated and reported to the Company's management;
− The risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
− How managers of the business are compensated –e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and

− The frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity. Transfers of financial assets to third parties in transactions that do not qualify for de-recognition are not considered sales for this purpose, consistent with the Company's continuing recognition of the assets. Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest
For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin. In assessing whether the contractual cash flows are solely payments of principal and interest, the Company considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Company considers:

− Contingent events that would change the amount or timing of cash flows;
− Terms that may adjust the contractual coupon rate, including variable interest rate features;
− Prepayment and extension features; and
− Terms that limit the Company's claim to cash flows from specified assets (e.g. non-recourse features).

A prepayment feature is consistent with the solely payments of principal and interest criterion if the repayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding. Additionally, for a financial asset acquired significant discount or premium to its contractual paramount, a feature that permits or requires prepayment at an amount that substantially represents the contractual par amount plus accrued (but unpaid) contractual interest is treated as consistent with this criterion if the fair value of the prepayment feature is insignificant at initial recognition. Financial assets at amortized cost are measured at amortized cost using the effective interest method. Interest income recognized in Statement of Profit and Loss.

Subsequent measurement and gains and losses financial assets at FVTPL these assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in Statement of Profit and Loss Financial assets at amortized cost these assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in Statement of Profit and Loss. Any gain or loss on de-recognition is recognized in Statement of Profit and Loss.

Financial liabilities
Financial liabilities are classified as measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading. Financial liabilities at FVTPL are measured at fair value and net gains

and losses, including any interest expense, are recognized in Statement of Profit and Loss. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in Statement of Profit and Loss. Any gain or loss on de-recognition is also recognized in Statement of Profit and Loss.

iii. **De-recognition**

Financial assets
The Company de-recognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the Company enters into transactions where by it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

Financial liabilities
The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. The Company also derecognizes a financially ability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognized at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognized in Statement of Profit and Loss.

iv. **Derivative financial instruments**
Foreign exchange forward contracts are purchased to mitigate the risk of changes in foreign exchange rates associated with forecast transactions denominated in certain foreign currencies. The Company recognizes all derivatives as assets or liabilities measured at their fair value. The changes by marked to market then at each reporting date and the related gains (losses) are recognized in the Statement of Profit and Loss.

v. **Offsetting of financial instruments**
Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis to realize the assets and settle the liabilities simultaneously.

i. **Measurement of fair values**
In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

-Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

-Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

-Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs) When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

j. **Inventory**
The company is engaged in the service sector and does not deal in trading or manufacturing activities. Accordingly, the company does not maintain any physical inventory/stock. Therefore, no inventory was held at any time during the financial year, including as at the year-end.

k. **Cash and cash equivalents**
Cash and cash equivalent in the balance sheet comprise cash at banks and on hand, which are not subject to risk of changes in value. Also for the purpose of the statement of cash flows, cash and cash equivalents consist of cash at banks and on hand.

l. **Depreciation**

Depreciation on Property, Plant and Equipment is provided on the Written Down Value (WDV) method over the useful lives of the assets as prescribed under Schedule II of the Companies Act, 2013. The rates and useful lives adopted by the company are in accordance with the provisions of the said Act.

m. **Earnings per share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

n. **Provisions**

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that amount flow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future obligation at pre-tax rate that reflects current market assessments of the time value of money risks specific to liability. They are not discounted where they are assessed as current in nature. Provisions are not made for future operating losses. Provisions are reviewed at each balance sheet date.

o. **Business combinations under common control**

Business combinations arising from transfers of interesting entities that are under the control of the shareholder that controls the Company are accounted for as if the acquisition had occurred at the beginning of the earliest comparative period presented or, if later, at the date that common control was established; for this purpose comparatives are revised. Business combinations involving entities or businesses under common control are accounted for using the pooling of interests method. Under pooling of interests method, the asset and liabilities of the combining entities are reflected at their carrying amounts, the only adjustments that are made are to harmonize accounting policies. The identity of the reserves is preserved and they appear in the financial statements of the Company in the same form in which they appeared in the financial statements of the previous entity. The difference, if any, between the consideration and the amount of share capital of the acquired entity is transferred to capital reserve.

p. **Taxation**

Income tax comprises current and deferred tax. It is recognized in Statement of Profit and Loss except to the extent that it relates to a business combination nor to an item recognized directly in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date. Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

Deferred Tax Assets / (Liabilities)

The Company has recognized deferred tax assets and liabilities in accordance with Ind AS 12 - Income Taxes. The movement in deferred tax assets and liabilities during the year is as follows:

1. **Significant Components of Deferred Tax: Deferred tax assets/liabilities arise on account of:**

Property, Plant, and Equipment: Difference between the written down value (WDV) as per the Books of Accounts and the Tax Base as per the Income Tax Act, 1961 (including adjustments for profit on sale of assets).

2. **Disclosure of Temporary Differences:**

The net deferred tax liability/asset as at March 31, 2026, primarily comprises taxable temporary differences arising from the timing of depreciation and the accounting treatment of profit on sale of assets versus the 'Block of Assets' concept under tax laws.

USS GLOBAL LIMITED

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

Note: 2 - Property, Plant and Equipment

Amount in '000

Date of Purchase/ Put to use	Particulars	Original Cost (Rs)	Dep charged upto 31.03. 2025	WDV as on 01.04. 2025	Additions/ (Sales)	Life as per Co. Act, 2013	Life Used till 31/03/ 2025	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 2025-26	Adjusted in Profit & Loss A/c	WDV as on 31.03. 2026
Vehicles														
14-02-2020	MG Hector	1,981.31	1,688.78	292.53	(683.00)	8.00	5.13	2.87	99.07	1,882.25	31.23%	32.29	422.76	-
10-01-2022	Mercedes	7,580.95	5,286.26	2,294.69		8.00	3.22	4.78	379.05	7,201.91	31.23%	716.63		1,578.06
03-01-2023	Bike	85.00	44.94	40.06		10.00	2.24	7.76	4.25	80.75	25.89%	10.37		29.69
Furniture														
11-06-2021	Furniture	914.32	619.76	294.56		10.00	3.81	6.19	45.72	868.60	25.89%	76.26		218.30
01-07-2021	Furniture	257.77	173.24	84.53		10.00	3.75	6.25	12.89	244.88	25.89%	21.89		62.64
12-07-2021	Furniture	14.72	9.85	4.87		10.00	3.72	6.28	0.74	13.99	25.89%	1.26		3.61
12-07-2021	Furniture	80.89	54.11	26.78		10.00	3.72	6.28	4.04	76.84	25.89%	6.93		19.85
13-07-2021	Furniture	87.00	58.17	28.83		10.00	3.72	6.28	4.35	82.65	25.89%	7.47		21.36
14-07-2021	Furniture	15.70	10.49	5.21		10.00	3.72	6.28	0.78	14.91	25.89%	1.35		3.86
19-07-2021	Furniture	28.96	19.31	9.65		10.00	3.70	6.30	1.45	27.51	25.89%	2.50		7.15
12-06-2021	Fan	4.24	2.87	1.37		10.00	3.80	6.20	0.21	4.03	25.89%	0.36		1.01
12-06-2021	Fan	6.02	4.08	1.94		10.00	3.80	6.20	0.30	5.72	25.89%	0.50		1.44
14-06-2021	Fan	6.35	4.30	2.05		10.00	3.80	6.20	0.32	6.03	25.89%	0.53		1.52
14-06-2021	Fan	4.24	2.87	1.37		10.00	3.80	6.20	0.21	4.03	25.89%	0.36		1.01
12-07-2021	Fan	2.37	1.59	0.78		10.00	3.72	6.28	0.12	2.25	25.89%	0.20		0.58
16-07-2021	Digital Door Lock	26.30	17.56	8.74		10.00	3.71	6.29	1.31	24.98	25.89%	2.26		6.48
10-07-2021	Chandelier	30.99	20.75	10.24		10.00	3.73	6.27	1.55	29.44	25.89%	2.65		7.59
10-07-2021	Chandelier	47.91	32.07	15.84		10.00	3.73	6.27	2.40	45.52	25.89%	4.10		11.74
12-07-2021	Swis Chalet Pendant Light	10.13	6.77	3.36		10.00	3.72	6.28	0.51	9.62	25.89%	0.87		2.49
12-07-2021	Swis Chalet Pendant Light	38.51	25.76	12.75		10.00	3.72	6.28	1.93	36.58	25.89%	3.30		9.45
16-03-2024	Table	18.89	5.05	13.84		10.00	1.04	8.96	0.94	17.94	25.89%	3.58		10.26
18-03-2024	Book Shelf	14.54	3.87	10.67		10.00	1.04	8.96	0.73	13.81	25.89%	2.76		7.91
30-03-2024	Almirah	28.02	7.28	20.74		10.00	1.00	9.00	1.40	26.62	25.89%	5.37		15.37
Equipment														
09-06-2021	AC-8 set	426.56	289.39	137.17		10.00	3.81	6.19	21.33	405.23	25.89%	35.51		101.66
21-07-2021	AC-2 set	52.34	34.88	17.46		10.00	3.70	6.30	2.62	49.73	25.89%	4.52		12.94
12-07-2021	Refrigerator	13.56	9.07	4.49	67.59	10.00	3.72	6.28	0.68	12.88	25.89%	1.16		3.33
10-07-2021	RO Purifier	16.00	10.71	5.29		10.00	3.73	6.27	0.80	15.20	25.89%	1.37		3.92
21-01-2024	Mobile	79.74	39.77	39.97		5.00	1.19	3.81	3.99	75.75	45.07%	18.02		21.95
12-12-2025	Iphone	67.59	-			5.00	0.00	5.00	3.38	64.21	45.07%	9.18		58.41
Laptop														
02-08-2022	Laptop	34.32	31.61	2.71		3.00	2.66	0.34	1.72	32.61	63.16%	0.99		1.72
23-10-2023	ROC Software	15.00	11.01	3.99		3.00	1.44	1.56	0.75	14.25	63.16%	2.52		1.47
	Total	**11,990.24**	**8,526.17**	**3,396.48**	**(615.41)**				**599.51**	**11,390.73**		**977.06**	**422.76**	**2,226.77**
Previous Year Figure		**11,922.65**	**7,040.57**	**4,882.08**					**596.13**	**11,326.52**		**1,485.60**		**3,396.48**

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

Non Current Assets

Amount in '000

3. Financial Assets	**As at 31st March, 2026**	**As at 31st March, 2025**
(i) Loans and Advances		
(Unsecured and Considered Good)		
To Related Parties	**71,367.35**	28,267.53
To Other than Related Parties	**25,283.37**	27,546.75
Total	**96,650.72**	**55,814.28**

Long term Loans & Advances:-

Type of Borrower	**Amt of loan and advance in the nature of loan outstanding**	**Amt of loan and advance in the nature of loan outstanding**
Promoter	-	-
Director	-	-
KMPs	-	-
Related Parties	**71,367.35**	28,267.53

4. Other Financial Assets	**As at 31st March, 2026**	**As at 31st March, 2025**
(i) Security Deposits		
To Related Parties	**10,000.00**	10,000.00
To Other than Related Parties	**20,000.00**	40,000.00
Total	**30,000.00**	**50,000.00**

5. Deferred Tax Assets		**As at 31st March, 2026**	**As at 31st March, 2025**
Deductible Temporary Difference for the year	(i)	**134.22**	383.71
Taxable Temporary Difference	(ii)	**(422.76)**	-
Total difference	(i)+(ii)	**(288.54)**	383.71
Current Income Tax Rate		**26%**	26%
Deffered Tax for the year		**(75.02)**	99.77
Opening Balance		**307.41**	207.64
Total		**232.39**	**307.41**

Current Assets

6. Financial Assets (i) Investments	**As at 31st March, 2026**	**As at 31st March, 2025**
Investment in Quoted Equity shares at cost		
Apollo Tyres Limited (7500 Equity shares)	**93.75**	93.75
Investment in JM Mutual Funds		
JM Mutual Funds	**15,626.97**	15,600.00
Total	**15,720.72**	**15,693.75**
Aggregate Value of Quoted Investment		
Book Value of Quoted Shares	**93.75**	93.75
Market Value (JM Mutual Funds)	**18,414.67**	17,240.86
Market Value (Equity Shares)	**3,094.88**	3,195.38

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

Amount in '000

6. (ii) Trade Receivables	As at 31st March, 2026	As at 31st March, 2025
a) Outstanding for period exceeding six months from the date they are due for payment	-	-
b) Others	**1,674.00**	8,694.00
Total	**1,674.00**	**8,694.00**

Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good (31-03-26)	**1,674.00**	-	-	-	-	**1,674.00**
(ii) Undisputed Trade Receivables – considered doubtful (31-03-26)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good (31-03-26)		-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful (31-03-26)	-	-	-	-	-	-
(i) Undisputed Trade receivables – considered good (31-03-25)	8,694.00	-	-	-	-	8,694.00
(ii) Undisputed Trade Receivables – considered doubtful (31-03-25)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good (31-03-25)	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful (31-03-25)	-	-	-	-	-	-

Amount in '000

6. (iii) Cash and cash equivalents	As at 31st March, 2026	As at 31st March, 2025
Cash and cash equivalents		
- Cash in hand	**67.17**	75.56
- Balance with Bank Deposits	**129.54**	6,317.79
- Balances with Banks in current account	**128.64**	2,688.62
Total	**325.35**	**9,081.97**

7. Current Tax Assets (Net)	As at 31st March, 2026	As at 31st March, 2025
Provision for tax	**479.62**	2,027.18
Advance Tax & TDS	**1,097.48**	1,708.62
Total	**1,097.48**	**1,708.62**
Short Term Loans & Advances / (Provision)	**617.86**	**(318.56)**

8. Other current assets	As at 31st March, 2026	As at 31st March, 2025
(Unsecured, considered good)		
Input GST	-	**-**
Interest on FDR Accrued	**9.89**	22.01
Interest on Security Receivables	**225.00**	1,716.16
Prepaid Expense	**91.46**	114.85
Othe Short term Advances	**6.50**	0.00
Total	332.85	1,853.02

Other Short term Advances:-

Type of Borrower	Amt of loan and advance in the nature of loan outstanding	Amt of loan and advance in the nature of loan outstanding
Promoter	-	-
Director	-	-
KMPs	-	-
Related Parties	-	-

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

Amount in '000

9. Equity Share capital	As at 31st March, 2026	As at 31st March, 2025
(a) Authorised Share Capital:		
1,03,00,000 (Previous Year 1,03,00,000) Equity Shares of Rs.10/- each with voting rights	**1,03,000.00**	1,03,000.00
(b) Issued, Subscribed and paid up capital		
1,00,20,000 (Previous Year 1,00,20,000) Equity Shares of Rs.10/- each with voting rights	**1,00,200.00**	1,00,200.00
Total	**1,00,200.00**	**1,00,200.00**

9. (i) The Company has only one class of equity share having par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share held. All the equity shares rank pari passu in all respects including but not limited to entitlement for dividend, bonus issue and right issue. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all liabilities, in proportion to their shareholding.

9(ii). Details of shares held by each shareholder holding more than 5% shares :

Particulars	31st March, 2026	31st March, 2025
	No. of Shares	**No. of Shares**
Mohit Gupta	**72,16,000**	72,16,000

9(iii). Shareholding of Promoters
Shares held by promoters at the end of the year

Promoter Name	31st March, 2026	31st March, 2025	% of total shares	% Change during the year
Mohit Gupta	**72,16,000**	72,16,000	**72.02%**	**-**

9(iv). Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year:

Particulars	31st March, 2026	31st March, 2025
	No. of Shares	**No. of Shares**
Equity Shares opening balance	**1,00,20,000**	1,00,20,000
Add : Shares issued during the year	**-**	-

10. Other Equity	As at 31st March, 2026	As at 31st March, 2025
a) Capital Reserves		
Opening balance as per last Balance Sheet	**932.00**	932.00
Add: Addition during the year	-	-
Closing balance	**932.00**	**932.00**
b) General Reserves		
Opening balance as per last Balance Sheet	**12,618.99**	12,618.99
Add: Profit for the year	-	-
Closing balance	**12,618.99**	**12,618.99**
c) Retained Earnings		
Opening balance as per last Balance Sheet	**28,075.24**	22,634.40
Add: Profit / - Loss for the year	**1,519.18**	5,440.84
Closing balance	**29,594.42**	**28,075.24**
d) Other Comprehensive income	-	-
	-	-
Total of Other Equity	**43,145.41**	**41,626.23**

Current Liabilities

11. Short Term Borrowings	As at 31st March, 2026	As at 31st March, 2025
Borrowings from Related Parties Borrowings	-	200.00
from Other than Related Parties	-	-
Total	-	**200.00**

12. Other Financials Liabilities	As at 31st March, 2026	As at 31st March, 2025
Book Overdraft**	**3,720.37**	-
Total	**3,720.37**	-

**Book Overdraft represents Balance of Yes Bank in books is Credit due to cheques issued to vendors which are not yet presented at the bank as on the reporting date.

13. Other Current Liabilities	As at 31st March, 2026	As at 31st March, 2025
Other payables		
Statutory dues	**173.20**	1,423.17
Expenses Payable	**456.31**	444.20
Advances received from Debtors	**40.40**	40.40
Others Payables	**44.97**	588.35
Total	**714.88**	**2,496.12**

14. Revenue from Operations	Year ended 31st March, 2026	Year ended 31st March, 2025
Sale of Services	**3,750.00**	10,777.87
Sales of Goods	-	-
Total	**3,750.00**	**10,777.87**

15. Other Income	Year ended 31st March, 2026	Year ended 31st March, 2025
Interest Income	**7,194.49**	6,329.99
Dividend	**48.96**	34.56
Miscellaneous Income	**1.10**	0.00
Profit on sale of Car	**422.76**	-
Profit on sale of Investment	**26.97**	-
Total	**7,694.28**	**6,364.55**

16. Employee Benefit Expenses	Year ended 31st March, 2026	Year ended 31st March, 2025
Salaries and wages	**3,997.50**	3,252.73
Total	**3,997.50**	**3,252.73**

17. Other Expenses	Year ended 31st March, 2026	Year ended 31st March, 2025
Advertisement Expenses	**45.20**	38.00
Audit Fees	**60.00**	60.00
Bank charges	**14.10**	1.42
Business Promotion	**121.61**	-
Courier Charges	**31.04**	33.74
Discount Allowed	**-**	913.78
Directors Remuneration	**660.00**	660.00
Electricity charges	**339.13**	387.09
Event Management Expenses	**650.00**	-
Filing Fees	**16.94**	7.20
Fees paid for Preferential Issue	**-**	94.51
Interest on TDS	**0.48**	1.56
Internal Audit Fees	**60.00**	50.00
Insurance Exp.	**82.78**	100.13
Listing Fees	**55.00**	55.00
Legal & Professional Charges	**250.52**	583.96
Maintenance charges	**231.74**	222.02
Misc. Charges	**46.79**	39.94
Rent	**1,443.47**	1,418.47
Repair & Maintence	**98.76**	53.05
Stipend to Trainees	**132.36**	198.66
Scrutiny Fees- BSE	**-**	50.00
Water Expenses	**24.00**	24.00
Total	**4,363.92**	**4,992.53**

18. EARNINGS PER SHARE (EPS)	2025-26	2024-25
i) Net profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	**1,519.18**	5,440.84
ii) Weighted average number of equity shares used as denominator for calculating basic EPS	**1,00,20,000**	1,00,20,000
iii) Weighted average number of equity shares used as denominator for calculating diluted EPS	**1,00,20,000**	1,00,20,000
iv) Basic Earnings per Share (Rs)	**0.15**	**0.54**
v) Diluted Earnings per Share (Rs)	**0.15**	**0.54**
vi) Face Value per Equity Share (Rs)	**10**	**10**

Note-19: Financial Ratios

Amount in '000

Ratio	Numerator			Denominator			Ratio	Ratio	Change	Reason for
	component	2025-26	2024-25	component	2025-26	2024-25	31-03-2026	31-03-2025	in %	Change
a) Current ratio	Inventories, Receivables, Cash-Bank, Other Asssets	18,670.78	35,322.74	Trade Payables, Provisions, Working Capital Bank Borrowings	4,435.25	3,014.68	4.21	11.72	-64.07%	Significant decrease in current assets.
b) Debt-Equity ratio	Long Term Borrowings	-	-	Shareholders Fund	1,43,345.41	1,41,826.23	Not Applicable, Since company is Debt Free			
c) Debt service coverage ratio	Profit before Dep, Interest, Def Tax	3,082.86	8,897.16	Debt instalments payable	-	-	Not Applicable, Since company is Debt Free			
d) Return on equity ratio	Profit after tax before dividend	1,519.18	5,440.84	Average Shareholders Fund	1,42,585.82	1,39,105.81	0.01	0.04	-72.76%	Significant increase in Average Shareholders Fund and decrease in PAT
e) Inventory turnover ratio	Turnover excluding GST	3,750.00	10,777.87	Total Stock	-	-	Not Applicable, Since company doesn't have any inventories			
f) Trade receivables turnover ratio	Turnover including GST	4,425.00	12,717.89	Average Trade Receivables (Sundry Debtors)	5,184.00	5,614.23	0.85	2.27	-62.32%	Significant decrease in turnover.
g) Trade payables turnover ratio	Net Purchases	-	-	Average Trade Payabes	-	-	Not Applicable, Since company doesn't have trade purchase			
h) Net capital turnover ratio	Turnover including GST	4,425.00	12,717.89	Average Net Working Capital	23,271.80	52,035.61	0.19	0.24	-22.20%	
i) Net profit ratio	Net Profit before Tax	2,105.80	7,411.56	Turnover excluding GST	3,750.00	10,777.87	0.56	0.69	-18.34%	
j) Return on capital employed	Earning before Interest and Tax	2,105.80	7,411.56	Net Worth + Longterm borrowings	1,43,345.41	1,41,826.23	0.01	0.05	-71.89%	Significant decrease in EBIT
k) Return on investment	Income from Investments	5,114.68	3,159.98	Funds invested	96,650.72	55,814.28	0.05	0.06	-6.53%	

NOTE-20

ADDITIONAL REGULATORY INFORMATION

i) The Company does not have any immovable properties in the name of the company.

ii) The company has not evaluated its Property, Plant and Equipment during the current period or previous year.

iii) The company has not granted any loans or advances in the nature of loans to promoters, directors, KMP's and related parties:
- Repayable on demand, or
- without specifying any terms or period of repayment

iv) The company does not have any capital-work-in progress at the year end of the Period.

v) The company does not have any intangible assets under development during the Period.

vi) The company does not hold any Benami Property and no proceeding have been initiated or pending against the company under the Benami transactions (Prohibition) Act, 1988 and the rules made thereunder.

vii) The company does not have borrowings form Banks.

viii) The company has not been declared willful defaulter by any bank or financial institution or other lender during the period.

ix) The company does not have any transactions with struck off company's u/s 248 of the companies Act, 2013 or Section 560 of The Companies Act, 1956.

x) There are no charges or satisfaction of charges, yet to be registered with registrar of companies beyond statutory period, at the period end.

xi) Compliance with number of layers of companies under (Clause 87) of section 2 of the Companies Act, 2013 are not applicable to the company, since the company is neither a holding company nor a subsidiaries company.

xii) Required ratios are disclosed in Note No.19 above.

xiii) The company has not entered into any scheme of arrangements in terms of section 230 to 237 of the Companies Act, 2013.

xiv) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons (s) or entity (ies), including foreign entities intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediaries shall directly or indirectly lend or invest or provide guarantee or to use in any other manner, to other person (s) or entity (ies).

xv) As at 31st March 2026 and 31st March 2025, the Company does not have any outstanding Trade Payables. Consequently there are no amounts due to Micro, Small and Medium Enterprises as defined under the act. Accordingle the disclosure relating to unpaid amounts together with interest paid/ payable under this Act is not applicable.

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

Amount in '000

21. Payment to Auditors	Year ended 31st March, 2026	Year ended 31st March, 2025
Statutory Audit Fees	**60.00**	60.00
Tax Audit Fees	**NA**	NA
Cost Audit Fees	**NA**	NA
Certification & Other Services	**30.00**	35.00

22. Related party disclosures

As per Ind AS 24, the disclosures of transactions with the related parties are given below:

Name of the related party and nature of relationship — Amount in '000

(i) Transactions with Key management personnel	Nature of Relationship	March 31, 2026	March 31, 2025
Mr. Mohit Gupta	Managing Director		
- Remuneration paid		**660.00**	660.00
- Year Start balance		**-**	1,624.08 (Cr)
- Short Term Loans/Advances taken		**-**	1,516.06
s- Short Term Loans/Advances repaid		**-**	3,140.14
- Year end balance		**-**	-
Ms. Rachna Negi - Remuneration	Company Secretary	**280.00**	505.00
Mr. Sanjay Sharma - Remuneration	Chief Financial Officer	**1,540.00**	1,300.00

Amount in '000

(ii) Transaction with related parties other than KMP	Nature of Relationship	March 31, 2026	March 31, 2025
Mr. Murari Lal Gupta	Relative of Director		
- Reimbursement of Statutory Dues Paid		**444.14**	11.75
- Year end balance		**-**	335.17 (Cr)
- Year begining balance		**200.00 (Cr)**	-
- Short Term Loans/Advances taken		**10,500.00**	300.00
- Short Term Loans/Advances repaid		**10,700.00**	100.00
- Year end balance		**-**	200.00 (Cr)
Mr. Jagdish Prasad Gupta	Relative of Director		
- Reimbursement of Statutory Dues Paid		**3,841.02**	681.75
- Year end balance		**-**	196.07 (Cr)
M/s Gipskarton india Pvt Ltd	Common Control		
-Security for business		**10,000.00**	10,000.00

- Year beginning balance	**28,267.53 (Dr)**	-
-Loans & Advances Given -Unsecured	**48,500.00**	28,000.00
-Loans & Advances Received Back -Unsecured	**7,866.00**	-
-Interest on Loans & Advances (Net of TDS)	**2,733.36**	267.53
- Year end balance	**71,367.36 (Dr)**	28,267.53 (Dr)
- Sales of Goods/ Services (Including GST)	**1,416.00**	1,239.00
- Year end balance (Net of TDS)	**1,296.00 (Dr)**	**1,134.00 (Dr)**
M/s Anusha & Design Studio		
- Avail of Services (Including GST)	**767.00**	-
- Year end balance (Net of TDS)	-	-

23. Director Remuneration in accordance with Schedule V of the Companies Act, 2013 is as under:

Amount in '000

	Total Remuneration	
Name of Director	**31-03-2026**	**31-03-2025**
Mohit Gupta - Managing Director	**660.00**	660.00

24. Contingent Liabilities and Commitments:

24.1 Contingent Liabilities (to the extent not provided for):	**31-03-2026**	**31-03-2025**
(i) Claims against the company not acknowledged as debt	Nil	Nil
(ii) Guarantees	Nil	Nil
(iii) Other contingent liabilities	Nil	Nil

24.2 Commitments:	**31-03-2026**	**31-03-2025**
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for	Nil	Nil
(ii) Uncalled liability on shares and other investments	Nil	Nil
(iii) Other commitments	Nil	Nil

25. Financial and Derivative Instruments:

a) There are no dervative contracts entered into by the company for hedging foreign currency exposure during the year as well as last financial year.

b) Foreign currency exposures that are not hedged by derivative instruments as on 31st march, 2026 amounted to Rs. NIL (Previous year Rs. NIL)

26. Segment Reporting

(a) Information about primary business segment

The Company is engaged in providing [consultancy / marketing /other professional] services, which constitutes a single business segment, as per Ind AS 108 – "Operating Segments".

(b) Information about Geographical business segment

The Company operates primarily in one geographical segment, i.e., within India.

Accordingly, the Company has only one reportable business segment and operates primarily in a single geographical segment (India). Therefore, no separate segment disclosures are required.

27. Total expenditure on Employees, who were in receipt of Remuneration of not less than Rs. (In '000) 10,200.00 Per Annum for the full year or Rs (in '000) 850.00 Per Month Employed for part of year. Details Nil

28. Undisclosed Income

The company has no transaction of income which is not recorded in the books of accounts, which is surrendered or disclosed as income during the year under the income Tax Act.

29. Foreign Exchange Exposure

There are no Foreign exchange transactions for the year ending 31st March, 2026.

30. Employee Benefit Expenses:

1) Employee benefits have been accounted for on a due basis in accordance with applicable accounting principles and Schedule III of the Companies Act, 2013.
2) During the year, the number of employees on the rolls of the Company remained below 10. Accordingly, the provisions of the following legislations are not applicable to the Company:
   a) The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
   b) The Employees' State Insurance Act, 1948
   c) The Payment of Gratuity Act, 1972

No contributions or provisions have been made under the above Acts during the financial year.

31. Previous year figures have been regrouped and/or rearranged wherever considered necessary to make them comparable.

32. The company prepares and presents its financial statement as per Schedule III to the Companies Act 2013 as applicable to it from time to time.

As per our Report of even date

For SP Agarwal & Co.
Chartered Accountants
Firm Registration Number: 000988N

Shree Prakash Agarwal
Partner
M.No. 010188

Place: New Delhi
Date: 29-05-2026

For and on behalf of the Board of Directors

Mohit Gupta
Managing Director
DIN: 02366798
Place : Stockholm, Sweden
Date: 29-05-2026

Naina Talwar
Director
DIN: 07680338
Place: Delhi
Date: 29-05-2026

Rachna Negi
Company Secretary
ACS: 70130
Place: Delhi
Date: 29-05-2026

Sanjay Sharma
Chief Financial Officer
Place: Delhi
Date: 29-05-2026

(Annexure to the Notice)

ATTENDANCE SLIP

Shareholders attending the Meeting in person or by Proxy are requested to complete the attendance slip and hand it over at the entrance of the meeting room.

CIN	L74900DL1993PLC056491
Name of the Company	USS Global Limited
Registered office	Office No. 400, ITL Twin Towers, B- 9, Netaji Subhash Place, Pitampura, New Delhi-110034

Name & Address of Shareholder (IN BLOCK LETTERS)	
Address	
Regd. Folio No./Client ID:	
DP ID :	
No. of Shares held	
Name of Joint holders, if any	

I / We, hereby record my/our presence at the 33rd Annual General Meeting of the Members of **USS Global Limited** schedule to be held on **Saturday, 05th day of September, 2026 at 11:30 A.M** at the Registered Office of the Company situated at **Office No. 400, ITL Twin Towers, B- 9, Netaji Subhash Place, Pitampura, New Delhi-110034.**

(Member/Proxy Name)
(IN BLOCK LETTERS)

(Signatures of Member/Proxy)

Notes:

1. *Members are requested to produce the above attendance slip, duly signed in accordance with their specimen signatures registered with the Company, for admission to the Meeting.*

2. *Members are informed that no duplicate attendance slips will be issued at the hall.*

(Annexure to the Notice)

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	L74900DL1993PLC056491
Name of the Company	USS Global Limited
Registered office	Office No. 400, ITL Twin Towers, B- 9, Netaji Subhash Place, Pitampura, New Delhi-110034

Name of the Member (s)	
Registered Address	
E-mail ID	
Folio No./Client ID:	
DP ID :	

I/We, being the Member (s) holding ____________________shares of the above named Company, hereby appoint:

1. Name:
   Address:
   E-mail ID:

   Signature: __________________or failing him/her

2. Name:
   Address:
   E-mail ID:

   Signature: __________________or failing him/her

3. Name:
   Address:
   E-mail ID:

   Signature: __________________or failing him/her

as my/our proxy to attend and vote for me/us and on my/our behalf at the 33rd Annual General Meeting of the Company to be held on **Saturday, 05th day of September, 2026 at 11:30 A.M** at the Registered office of the Company situated at **Office No. 400, ITL Twin Towers, B- 9, Netaji Subhash Place, Pitampura, New Delhi-110034** and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.		
	Ordinary Business (es):	
1.	To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 and the Reports of the Board of Directors and the Auditors thereon.	Ordinary Resolutions
2.	To re-appoint Mr. Ruchir Jain (DIN: 03151017), as a Director, liable to retire by rotation	
3.	To appoint M/s. Mahesh Nishant & Associates, Chartered Accountants (FRN: 508250C), as Statutory Auditors of the Company	
	Special Business (es) :	
4.	To increase the borrowing limits under Section 180(1)(a) and 180(1)(c) of the Companies Act, 2013 upto Rs. 100 Crores (Rupees One Hundred Crore only)	Special Resolutions
5.	To ratify the loans, guarantee or security made by the Company under Section 185 of the Companies Act, 2013	
6.	To advance any loan, give any guarantee or to provide any security to all such person specified under Section 185 of the Companies Act, 2013 upto Rs. 100 Crores (Rupees One Hundred Crore only)	
7.	To increase the limit for making investments, giving loans, providing guarantees and security under Section 186 of the Companies Act, 2013 upto Rs. 100 Crore (Rupees One Hundred Crore only)	
8.	Ratification of remuneration of Mr. Mohit Gupta (DIN: 02366798), Managing Director of the Company for the period of his tenure i.e from 29th August, 2023 to 28th August, 2028	
9.	To approve Material Related Party Transactions with Mr. Mohit Gupta, Managing Director and Promoter of the Company	
10.	To approve Material Related Party Transactions with certain Companies	

Signed this .... day of................. 2026

Affix Revenue Stamp not less than Re. 1

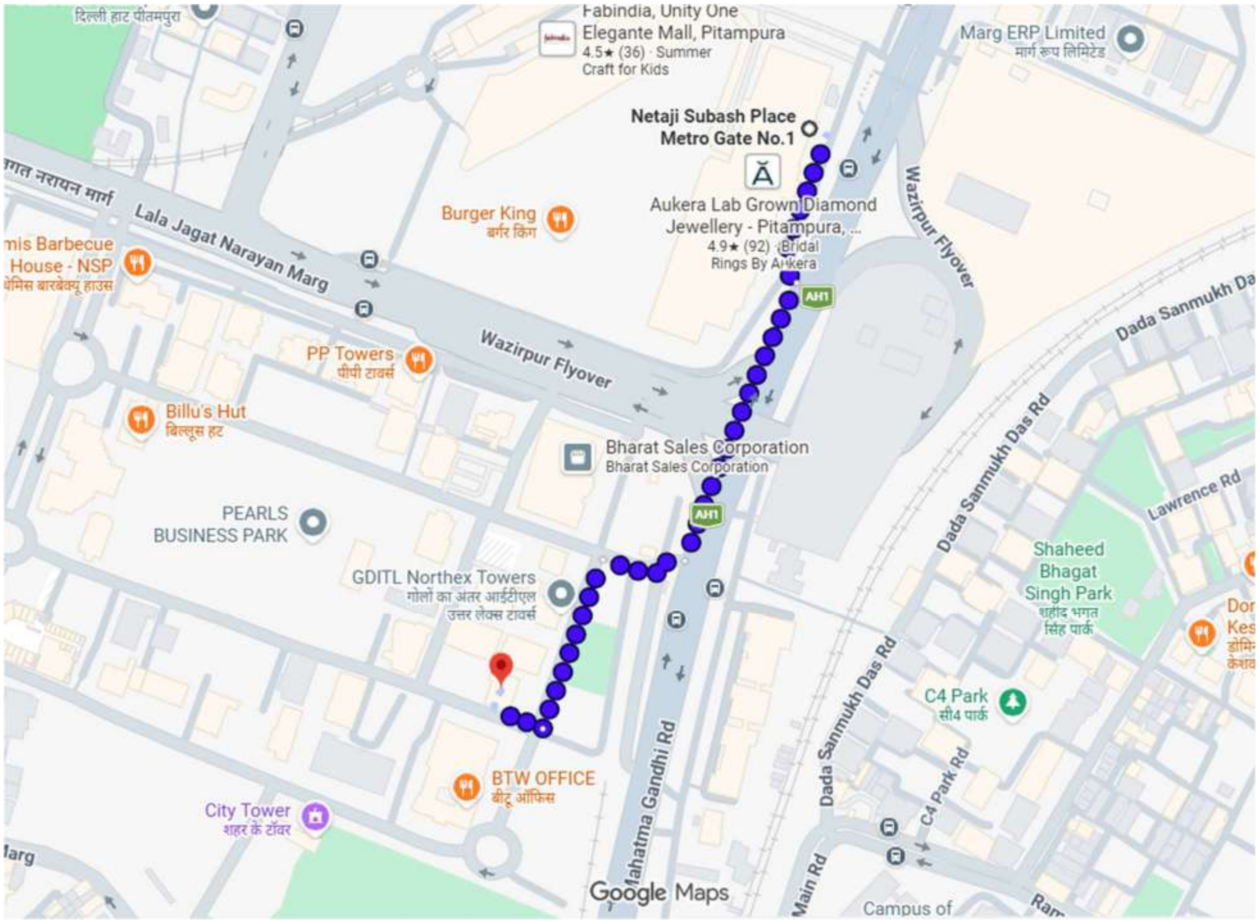
Signature of member.....................................

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

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

ROUTE MAP FOR THE 33RD ANNUAL GENERAL MEETING

Venue: Office No. 400, ITL Twin Towers, B-9, Netaji Subhash Place, Pitampura, New Delhi-110034



Nearest Landmark: *Netaji Subash Place Metro Station*

Distance to the Venue: *600 Meter*