

ANNUAL REPORT

Pro CLB Global Limited
L74899DL1994PLC058964

2024-2025



CORPORATE INFORMATION:

Board of Directors & Key Managerial Personnel's (KMP):

Name of the Director/KMP	DIN/PAN	Designation	Appt. Date	Cess. Date
Praveen Bhatia	00147498	Whole-time Director	26/08/1994	09/07/2025
Benu Sehgal	03556496	Director	30/09/2020	05/05/2025
Subhash Chander Kwatra	08635939	Director	30/09/2020	05/05/2025
Niraj Nirmalkumar Chamaria	02062351	Director	05/03/2025	-
Amrit Nirmal Chamaria	AGIPC2125J	CFO	05/03/2025	21/04/2025
Deepika Rajput	AMUPD4639	Company Secretary	07/05/2008	08/07/2025
Mr. Manish Agrawal	01962004	Director	21/04/2025	-
Ms. Yashvi Chaitanya Shah	08002543	Director	21/04/2025	-
Mr. Vinod Nagappa Mendon	BEUPM3862	CFO	21/04/2025	-
Mr. Amrit Nirmal Chamaria	02062349	Additional Director	11/07/2025	-
Ms. Nupur Soni	ALYPC2915	Company Secretary	11/07/2025	-

Statutory Auditors:

M/S Ahuja Arun & Co
(Chartered Accountants)
Firm Registration No. 012985N
Add.: 412, Deepshikha, Rajendra Place,
New Delhi, Delhi 110008

Internal Auditor:

Akhilesh Agrawal
(Chartered Accountants)
Add.: 451/452, 1st Floor, Leela Ram market,
Masjid Moth, South Extension II,
New Delhi 110049

Secretarial Auditor:

M/s Satish Sharma & Co
(Company Secretaries)
Unique Code No.: S2021CG779500
Peer Review No.: 6703/2025
Add.: Flat No. E 503, Royal City,
Durg, Chhattisgarh

Registrar and Transfer Agent (RTA):

Beetal financial computer services Private Limited
Add.: Beetal House, 3rd Floor, 99 Madangir,
Behind Local Shopping Centre,
Near Dada Harsukhdas Mandir,
New Delhi-110062



Stock Exchange(s):

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Stock Code: 540703

ISIN No: INE438C01010

Bankers:

Punjab & Sind Bank

Connaught Place, New Delhi – 110001



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NOTICE

Notice is hereby given that the 31st (thirty first) annual general meeting (AGM) of the members of Pro CLB Global Limited (“the Company”) (Formerly known as Provestment Services Limited) will be held on Tuesday, September 30, 2025, at 12:00pm IST through Video Conferencing / Other Audio-Visual Means (VC / OAVM), to transact the following business: The venue of the meeting shall be deemed to be the Registered Office of the Company at 5/34, Third Floor, Pusa Road, Karol Bagh, New Delhi 110005.

Ordinary Business

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2025 and the reports of the board of directors and auditors thereon.
2. To appoint a director in place of Mr. Amrit Nirmal Chamaria (DIN: 02062349), Executive Director, who retires by rotation and being eligible, offers himself for reappointment.
3. To appoint Bharat J Rughani & Co., Chartered Accountants (FRN.: 101220W) as the statutory auditors of the Company to fill the casual vacancy caused by the resignation of M/s Ahuja Arun & Co., Chartered Accountants, Mumbai (Firm Registration No. 0129859).

To consider and, if thought fit, to pass the following resolution as ordinary resolution:

“Resolved that pursuant to the provisions of Section 139,141 & 142 and all other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with rules framed thereunder and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force), and on the recommendation of Audit Committee and the Board of Directors of the Company M/s Bharat J Rughani & Co., Chartered Accountants, Mumbai (Firm Registration No. 101220W with the Institute of Chartered Accountants of India (ICAI), be and is hereby appointed as statutory auditors of the Company to fill casual vacancy caused by the resignation of M/s Ahuja Arun & Co., Chartered Accountants, Mumbai (Firm Registration No. 0129859 with the Institute of Chartered Accountants of India (ICAI) with effect from the closing of business hours of June 12, 2025 to hold office as the Statutory Auditors of the Company till the conclusion of the 31st (thirty first) annual general meeting of the Company to be held for financial year 2024-2025, on such remuneration as may be recommended by the Audit Committee and decided by the Board of Directors in consultation with the statutory auditors of the Company.

Resolved further that the Board of Directors of the Company be and are hereby authorized to finalize their terms of engagement according to the scope of their services as Statutory Auditors and other permissible assignments, if any, plus reimbursement of out of pocket expenses, etc., in line with prevailing rules and regulations made in this regard including their terms of appointment as per the provisions of SEBI Circular No. CIR/CFD/ CMD1/114/2019 dated October 18, 2019.

Resolved further that M/s Bharat J Rughani & Co., Chartered Accountants, Mumbai, have confirmed their eligibility and consent to act as statutory auditors of the Company in accordance with the provisions of Section 141 of the Companies Act, 2013 and rules made thereunder;



Resolved further that any of the Directors and/or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution including filing of necessary forms with the concerned office of the Registrar of Companies, as may be required and to comply with all other requirements in this regard.”

4. To appoint Bharat J Rughani & Co., Chartered Accountants as statutory auditors of the Company and to fix their remuneration.

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

“**Resolved that** pursuant to the provisions of sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed thereunder as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force) and based on the recommendation of Audit Committee and the Board of Directors, M/s Bharat J Rughani & Co., Chartered Accountants (Firm Registration No. 101220W) be and are hereby appointed as the statutory auditors of the Company, to hold office for a term of five consecutive years from the conclusion of the 31st annual general meeting until the conclusion of the 36th annual general meeting of the Company, at such remuneration including applicable taxes and reimbursement of out-of-pocket expenses, as may be recommended by the Audit Committee and as mutually agreed between the Board of Directors and the Statutory Auditors.”

Special Business

5. Regularization of additional director Mr. Amrit Nirmal Chamaria (DIN: 02062349) by appointing him as the director of the Company:

To consider and, if thought fit, to pass the following resolution as ordinary resolution:

“**Resolved that** pursuant to the provisions of Sections 152 and 161(1) including any other applicable provisions of the Companies Act, 2013, if any, and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) and Articles of Association of the Company, Mr. Amrit Nirmal Chamaria (DIN: 02062349), who was appointed as an additional director by the Board of Directors with effect from July 11, 2025 additional director of the Company be and is hereby appointed as a Director of the Company.

Resolved further that any of the Directors or Company Secretary of the Company be and are hereby authorized to do all such acts and take all such steps as may be necessary, proper, or expedient to give effect to this resolution.”

6. To consider appointment of Mr. Amrit Nirmal Chamaria (DIN: 02062349) as the Managing Director (Whole Time key Managerial Personnel) of the Company

To consider and, if thought fit, to pass the following resolution as special resolution:



“Resolved that pursuant to the provisions of Sections 196, 197, 203 read with Schedule V and other applicable provisions of the Companies Act, 2013 (“the Act”) read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and as per relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any amendments thereto or re-enactment thereof, for the time being in force) (hereinafter collectively referred to as the “Applicable Laws”) and Articles of Association of the Company and subject to such approvals, permissions and sanctions, as may be required, and subject to such conditions and modifications, as may be prescribed or imposed by any of the Authorities including the Central Government in granting such approvals, permissions and sanctions, and on the recommendation of the Nomination and Remuneration Committee, the consent of the Board of Directors be and is hereby accorded to appoint Mr. Amrit Nirmal Chamaria (DIN: 02062349) as the Managing Director (Whole Time key Managerial Personnel) of the Company to be designated as Managing Director for a period of 5 (five) years commencing from 11 July, 2025 till 10 July, 2030 as per the terms and conditions as set out in the draft agreement placed before the Board and initialled by the Chairman for the purpose of identification, with full liberty to the Board of Directors (hereinafter referred to as the “Board” which shall be deemed to include the Nomination & remuneration Committee of the Board) to revise/ alter/ modify/ amend/ change the terms and conditions as may be agreed to by the Board and Mr. Amrit Nirmal Chamaria (DIN: 02062349) within the applicable provisions of the Companies Act, 2013.

Resolved further that Mr. Amrit Nirmal Chamaria (DIN: 02062349) shall be entrusted with substantial powers of management and shall perform such duties and functions as may be assigned to him by the Board from time to time;

Resolved further that the Board, after the recommendation of the Nomination and Remuneration Committee approves payment of remuneration to Mr. Amrit Nirmal Chamaria (DIN: 02062349) as Managing Director, which shall be within the limits prescribed under Section 197 read with Schedule V of the Companies Act, 2013.

Resolved further that in the event of no profit or the profit of the Company is inadequate, during the currency of tenure of managerial personnel, the Company may pay remuneration to the managerial remuneration not exceeding the limit under section II of the Schedule V of the Companies Act, 2013 subject to the minimum remuneration as prescribed above including any statutory modifications or re-enactment thereof from time to time as prescribed by the Government.

Resolved further that the consent in writing from Mr. Amrit Nirmal Chamaria (DIN: 02062349) in form DIR-2 pursuant to the Rule 8 of the Companies (Appointment & Qualifications of Directors) Rules 2014 have been received by the Company and considered by the Committee.

Resolved further that the draft agreement to be entered into with Mr. Amrit Nirmal Chamaria (DIN: 02062349), as placed before the Board, be and is hereby approved, and any one of the Directors of the Company be and is hereby authorized to sign and execute the same and take all necessary actions in connection therewith.

Resolved further that the Board recommends the appointment and remuneration of Mr. Amrit Nirmal Chamaria (DIN: 02062349) as Managing Director for approval of shareholders by way of a special resolution in the ensuing General Meeting as required under the Companies Act, 2013 and SEBI LODR Regulations;



Resolved further that any of the Directors and/or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution including filing of necessary forms with the concerned office of the Registrar of Companies, as may be required and to comply with all other requirements in this regard.”

7. To consider appointment of M/s Satish Sharma & Co., Company Secretaries as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years:

To consider and, if thought fit, to pass the following resolution as ordinary resolution:

“**Resolved that** pursuant to the provisions of Section 179, 204 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 8 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable provisions of any law, statutory enactment, rules, regulations or guidelines for the time being in force, recommended by Audit committee, the consent of Board of Directors be and is hereby accorded to appoint M/s Satish Sharma & Co., Practicing Company Secretaries holding Peer Review Certificate No. 6703/2025 as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years commencing from 1st April 2025 to 31st March 2030, subject to the approval of the shareholders at the ensuing Annual General Meeting, at such remuneration as may be mutually agreed between the Board of Directors and the said Secretarial Auditor.

Resolved further that any Director or the Company Secretary of the Company be and are hereby severally authorized to issue the letter of appointment to M/s Satish Sharma & Co., Practicing Company Secretaries holding Peer Review Certificate No. 6703/2025, and to do all such acts, deeds, matters, and things as may be necessary or desirable in connection with or incidental to giving effect to this resolution, including filing necessary forms with the Registrar of Companies and making disclosures to the Stock Exchanges as per SEBI LODR requirements.”

By order of the Board
For **Pro CLB Global Limited**

Sd/-
Nupoor Soni
(Company Secretary and Compliance Officer)
ICSI Membership No. A45714
(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005

Regd. Office: 5/34, Third Floor, Pusa Road,
Karol Bagh, New Delhi - 110 005
Phone: +91 9582325860
Email: cs@proclbglobal.com
Website: www.proclbglobal.com



Notes:

- 1) An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, (“the Act”) setting out material facts relating to Businesses to be transacted at the 31st Annual General Meeting (AGM) is annexed hereto. Further the information under Regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and Secretarial Standard on General Meeting (SS- 2) in respect of the Directors seeking appointment/ reappointment at this AGM forms part of this notice.
- 2) The Ministry of Corporate Affairs (“MCA”) has, vide its circular no. 10/2022 dated 28th December, 2022 read together with circular nos. 14/20 dated 8th April 2020, 17/20 dated 13th April 2020, 20/2020 dated 5th May 2020, 21/2021 dated 14th December, 2021, 02/2022 dated 5th May, 2022 and subsequent circulars issued in this regard, the latest being 9/2023 dated September 25, 2023 respectively (collectively referred to as “MCA Circulars”), permitted convening the Annual General Meeting (“AGM”) due in the year 2025 through Video Conferencing (“VC”) or Other Audio Visual Means (“OAVM”), without physical presence of the members at a common venue till 30th September, 2025. In compliance with the MCA Circulars, this 31st AGM is being held through VC/OAVM.
- 3) In compliance with the provisions of the Act, Listing Regulations and MCA Circulars, the 31st AGM of the Company is being conducted through VC/ OAVM facility. In accordance with the Secretarial Standard - 2 on General Meetings issued by the ICSI read with Clarification / Guidance on applicability of Secretarial Standards - 1 and 2 dated April 15, 2020 issued by the ICSI, the deemed venue for the AGM shall be the Registered Office of the Company situated at 5/34, Third Floor, Pusa Road, Karol Bagh, New Delhi - 110 005. Hence Members can attend and participate in the AGM through VC/OAVM only.
- 4) The Members can join the AGM in the VC/OAVM mode 15 minutes before the scheduled time of the commencement of the meeting by following the procedure mentioned in the notice. The facility of participation at the AGM through VC/OAVM will be made available for members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
- 5) Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020, May 05, 2020 January 13, 2021, May 05, 2022 and December 28, 2022 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with CDSL for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as venue voting on the date of the AGM will be provided by CDSL.



- 6) AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020, MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020, MCA Circular No. 2/2021 dated January 13, 2021, MCA Circular No. 03/2022 dated May 05, 2022 and MCA Circular No. 10/2022 dated December 28, 2022. The Notice of AGM is being sent only in electronic mode to those members whose, e-mail addresses are registered with the Company/ RTA or the Depository Participant(s) as on 29th August, 2025. A person who has acquired the shares and has become a member and shareholders of the Company after the dispatch of the Notice of the AGM as on Cut-off date i.e. 23rd September, 2025, shall be entitled to exercise his/her vote electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in Annexure-A.
- 7) The Register of Members and Share Transfer Books will remain closed from 24th September, 2025 to 30th September, 2025 (both days inclusive).
- 8) The Results shall be declared on or after the AGM of the Company. The Results declared along with the Scrutinizers Report shall be placed on the Company's website <https://www.proclbglobal.com/> and on the website of CDSL within 48 hours from the conclusion of AGM of the Company and communicated to the Stock Exchanges.
- 9) The AGM is being held pursuant to the MCA circulars through VC/OVAM, physical attendance of Members has been dispensed with and the attendance of the Members through VC/OAVM will be counted for the purpose of reckoning the quorum under section 103 of the Companies Act, 2013. Accordingly, the facility for appointment of proxies will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. Corporate Member(s) intending to send their Authorized Representative(s) are requested to send a duly certified copy of the are also required to send legible scanned certified true copy (in PDF Format) of the Board Resolution / Power of Attorney / Authority Letter, etc., together with attested specimen signature(s) of the duly authorized representative(s), Board Resolution authorizing such representative(s) to attend and vote at the Annual General Meeting.
- 10) Notice calling the AGM pursuant to section 101 of the Companies Act read with the Rules framed thereunder is being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company/ RTA or the Depository Participant(s). The Company will not be dispatching physical copies of such Notice of AGM to any Member. Members are requested to register/update their email addresses, in respect of electronic holdings with the Depository through the concerned Depository Participants and in respect of physical holdings with RTA by following due procedure. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 10/2022 dated December 28, 2022 a copy of the Notice of this AGM is available on the website of the Company at <https://www.proclbglobal.com>, website of the Stock Exchanges where the shares of the Company are listed i.e. BSE Limited respectively and the AGM Notice is also available on the website CDSL (agency for providing the Remote Voting facility) i.e. www.evotingindia.com.



- 11) In accordance with the above-mentioned MCA General Circulars and SEBI Circulars, physical copies of the Financial Statements (including Board's Report, Auditor's Report or other documents required to be attached therewith) for the Financial Year ended 31st March, 2025 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, such statements including the Notice of AGM are being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company/ RTA or the Depository Participant(s). The Company will not be dispatching physical copies of such statements and Notice of AGM to any Member. Members are requested to register/update their email addresses, in respect of electronic holdings with the Depository through the concerned Depository Participants and in respect of physical holdings with RTA by following due procedure. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020 and 10/2022 dated December 28, 2022, a copy of the Notice of this AGM along with Annual Report for the Financial Year 2024-2025 is available on the website of the Company at <https://www.proclbglobal.com>, website of the Stock Exchanges where the shares of the Company are listed i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of CDSL (agency for providing the e-voting facility) i.e. <https://www.evotingindia.com>.
- 12) Members holding shares in physical form are requested to advise any change in their registered address, Email address, Contact Numbers and Bank particulars etc., to the Company's Registrar and Share Transfer Agent (RTA), Beetal Financial and Computer Services Private Limited, Delhi at beetalrta@gmail.com or to the Company at <https://www.proclbglobal.com> and always quote their Folio Numbers in all correspondences with the Company and RTA. Members holding shares in electronic form must end the advice about change in their registered address, Email address, Contact Number and bank particulars to their respective Depository Participant and not to the Company.
- 13) In all correspondence with the Company or with its Share Transfer Agent, members are requested to quote their folio number and in case the shares are held in the dematerialized form, they must quote their Client ID Number and their DPID Number.
- 14) In accordance with the provisions of Section 72 of the Act and Circulars issued by SEBI, from time to time, Members can avail the facility of nomination in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a Member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No. SH-14 or Form ISR-3, as the case may be. The aforementioned forms are available on the website of Beetal Financial and Computer Services Private Limited. All the shareholders are requested to update their PAN with their Depository Participant (if shares are held in electronic form) and Company / Beetal Financial and Computer Services Private Limited (if shares are held in physical form) against all their folio holding.
- 15) As per Regulation 40 of the Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings



to dematerialized form to avail the benefits of dematerialization which beside others include easy liquidity (since trading is permitted only in Dematerialized Form), electronic transfer, savings in stamp duty, prevention of forgery etc. Members can contact the Company's Registrar and Share Transfer Agent i.e. Beetal Financial and Computer Services Private Limited.

- 16) Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, PAN, registering of nomination, power of attorney registration, Bank Mandate details, etc., to their Depository Participant ("DP") in case the shares are held in electronic form and to the Registrar in case the shares are held in physical form, quoting their folio number and enclosing the self-attested supporting document. Further, Members may note that SEBI has mandated the submission of PAN by every participant in securities market.
- 17) The format of the Register of Members prescribed by the MCA under the Act require the Company/Registrar and Share Transfer Agent to record additional details of Members, including their PAN details, e-mail address, bank details for payment of dividend etc. A form for capturing additional details will be provided upon request to be made to RTA/the Company. Members holding shares in physical form are requested to submit the filled in form to the RTA in physical mode. Members holding shares in electronic form are requested to submit the details to their respective DP only and not to the Company or RTA.
- 18) To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with the Company in case the shares are held by them in physical form.
- 19) Since the AGM will be held through VC in accordance with the Circulars, the route map, proxy form and attendance slip are not attached to this Notice.

20) DEMATERIALIZATION

As per the Securities and Exchange Board of India (SEBI) directives, the transactions of the Company's shares must be compulsorily in dematerialized form. Your Company had entered into agreements with Depository (CDSL) to facilitate holding and trading of shares in electronic form. Shareholders holding shares in physical form are requested to convert their holding into dematerialized form. Shareholders may utilize the nomination facility available by sending duly filled form prescribed to our Registrar and Share Transfer Agent, M/s. Beetal Financial & Computer Services (P) Ltd. Your Company's equity shares are listed with Bombay Stock Exchange Ltd. (BSE).

The Company has sent to all its members an email with reference to the SEBI bearing circular No. SEBI/HO/MIRSD_RTAMB/P/CIR/2021/655 dated: 03rd November, 2021, wherein the Company is required to obtain the copy of Pan Card, Bank details, Contact details, Signature and Nomination from all shareholders holding shares of the Company in physical form. As per our record, your PAN, Bank details, Contact details and Nomination are not updated in our records.



We request you to Kindly send the duly filled **form ISR-1** providing the details of PAN, , a **Canceled Cheque and Contact Details (i.e. Address, Mobile No. and E-mail Id)** along with a duly filled in **Form SH-13 (For Nomination) or Form SH-14 (For Cancellation or Variation/ Change in Nomination)** or **Form ISR-3 (Declaration to opt out of Nomination)** duly annexed with the annual report, as the same is required as per SEBI circular mentioned above, for authorizing RTA to update PAN and KYC details across all the folios of the holders managed by it. The **Form ISR-1 and Form ISR-3** are available at the website of the company.

You are further requested to send the required details/documents either to Company at its registered office or to the Company's Registrar & Share Transfer Agent (RTA). The Address for the Correspondence is mentioned below for your reference:

Address of Company	Address of RTA
To, Pro CLB Global Limited (Formerly known as Provestment Services Ltd) 5/34, Third Floor, Pusa Road, Karol Bagh, New Delhi-110005 Ph No.: +91 9893342402 Email: cs@proclbglobal.com	To, Beetal Financial & Computer Services (P) Ltd Beetal House, 3 rd Floor, 99 Madangir, Behind Local Shopping Center, Near Dada Harsukhdas Mandir, New Delhi- 110062 Ph No. 011-29961281-83 Email: Beetalrta@gmail.com

DEMATERIALISATION OF SHARES:

With the aim of curbing fraud and manipulation risk in physical transfer of securities, SEBI has notified the SEBI (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2018 on June 8, 2018 to permit transfer of listed securities only in the dematerialized form with a depository. In view of the above and the inherent benefits of holding shares in electronic form, we urge the shareholders holding shares in physical form to opt for dematerialization.

In case of any queries regarding the Annual Report, members may write to cs@proclbglobal.com to receive an email response. Members desiring any information relating to the financial statements at the meeting are requested to write to us at least ten (10) days before the meeting to enable us to keep the information ready.

A statement pursuant to Section 102(1) of the Companies Act, 2013 relating to certain the special business to be transacted at the Annual General Meeting is annexed hereto. All documents referred to in the accompanying notice and the explanatory statement shall be open for inspection at the Registered Office of the Company during business hours except on holidays, up to and including the date of the Annual General Meeting.

21) REMOTE E-VOTING PROCESS

I. In Compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 as substituted by the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the Company is pleased



to provide Members a facility to exercise their right electronically through electronic voting service facility arranged by Central Depository Services [India] Limited (CDSL). The facility for voting through ballot paper will also be made available at AGM and members attending the AGM, who have already cast their votes by remote e-voting prior to the AGM may attend the AGM but shall not be entitled to cast their votes again. The instructions for e-voting are annexed to the notice.

- II. The facility for voting through ballot paper shall be made available at the AGM and the members attending the meeting who have not cast their vote by remote e-voting shall be able to exercise their right at the meeting through ballot paper.
- III. The Members who have cast their vote by remote e-voting prior to the AGM may also attend and participate in the AGM but shall not be entitled to cast their vote.
- IV. The Board vide its Resolution passed on July 11, 2025 have been appointed M/s Satish Sharma & Co, Practicing Company Secretaries, to act as the Scrutinizer to scrutinize the physical voting and remote e-voting process in accordance with the law in a fair and transparent manner. The Scrutinizer shall immediately after the conclusion of voting at the AGM, first count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and make, not later than 3 (three) days of the conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, forthwith to the Chairman of the Company or any person authorized by him in writing and the Results shall be declared by the Chairman or any person authorized by him thereafter.

The Results declared along with the Scrutinizer's Report shall be placed on the website of the Company <https://www.proclbglobal.com/> on the website of CDSL immediately after the declaration of Result by the Chairman or any person authorized by him in writing. The results shall also be forwarded to the stock exchanges where the shares of Company are listed.

- V. E-voting period begins on Saturday 27/09/2025 (09.00am IST) and ends on Monday 29/09/2025 (05:00pm IST). During this period, Shareholders' of the Company, holding shares either in physical form or in dematerialized form, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently.
- VI. The manner and process of remote e-Voting are as under:

The instructions for shareholders voting electronically are as under:

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

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



- (i) The voting period begins on Saturday 27/09/2025 (09.00am IST) and ends on Monday 29/09/2025 (05:00pm IST). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday 23/09/2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
- (iv) Currently, there are multiple e-voting service providers (ESPs) providing remote e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

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

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

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

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1. Users who have opted for CDSL 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 to Easi/ Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab.



	<ol style="list-style-type: none">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 or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	<ol style="list-style-type: none">1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select “Register Online for IDeAS “Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp



	3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800225533
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

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

(vi) Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.

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



2. Click on “Shareholders” module.
3. Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6. If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none">• Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none">• If both the details are not recorded with the depository or Company, please enter the member id / folio number in the Dividend Bank details field.

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



- (x) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (xi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xiii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiv) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xvi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xviii) **Additional Facility for Non - Individual Shareholders and Custodians - For Remote Voting only.**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.



- Alternatively, Non-Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address cs@proclbglobal.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), Aadhar (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact a toll-free no. 1800 22 55 33

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 22 55 33.

By order of the Board
For Pro CLB Global Limited

Sd/-

Nupoor Soni
(Company Secretary and Compliance Officer)
ICSI Membership No. A45714
(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005

Regd. Office: 5/34, Third Floor, Pusa Road,
Karol Bagh, New Delhi - 110 005
Phone: +91 9582325860
Email: cs@proclbglobal.com



PRO CLB GLOBAL LIMITED
(Formerly Provestment Services Limited)
CIN: L74899DL1994PLC058964

Website: www.proclbglobal.com



Additional Notes:

- Those Shareholders whose email IDs are not registered, are requested to register their email ID with Registrar & Share Transfer Agent (R&STA) at info@beetalfinancial.com; beetalsta@gmail.com, by providing their Name as registered with the R&STA, Address, email ID, PAN, DPID/Client ID or Folio Number and Number of shares held by them.
- In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, 2/2021, dated January 13th, 2021 the Notice calling the AGM has been uploaded on the website of the Company at <http://www.proclbglobal.com>. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited and the AGM Notice is also available on the website of CDSL (agency for providing the Remote Voting facility) i.e. www.evotingindia.com.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Nupoor Soni
(Company Secretary and Compliance Officer)
ICSI Membership No. A45714
(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005

Regd. Office: 5/34, Third Floor, Pusa Road,
Karol Bagh, New Delhi - 110 005
Phone: +91 9582325860
Email: cs@proclbglobal.com
Website: www.proclbglobal.com



Explanatory Statement Pursuant to Section 102(1) of The Companies Act, 2013 (“the Act”)

Item No. 3 & 4:

pursuant to the provisions of Section 139, 141 & 142 and all other applicable provisions, if any, of the Act, the Board of Directors of the Company in their meeting held on July 11, 2025 on the recommendation of Audit Committee and subject to approval of the shareholders at the ensuing general meeting have recommended the appointment of M/s Bharat J Rughani & Co., Chartered Accountants, Mumbai (Firm Registration No. 101220W with the Institute of Chartered Accountants of India (ICAI), as Statutory Auditors of the Company to fill casual vacancy caused by the resignation of M/s Ahuja Arun & Co., Chartered Accountants, Mumbai (Firm Registration No. 0129859 with the Institute of Chartered Accountants of India (ICAI) with effect from the closing of business hours of June 12, 2025 to hold office as the Statutory Auditors of the Company till the conclusion of the 31st (thirty first) annual general meeting of the Company to be held for financial year 2024-2025, on such remuneration as may be recommended by the Audit Committee and decided by the Board of Directors in consultation with the Statutory Auditors of the Company.

Further in the ensuing annual general meeting M/s Bharat J Rughani & Co., Chartered Accountants, Mumbai (Firm Registration No. 101220W with the Institute of Chartered Accountants of India (ICAI), proposed to be appointed subject to approval of members as the statutory auditors of the Company, to hold office for a term of five consecutive years from the conclusion of the 31st annual general meeting until the conclusion of the 36th annual general meeting of the Company, at such remuneration including applicable taxes and reimbursement of out-of-pocket expenses, as may be recommended by the Audit Committee and as mutually agreed between the Board of Directors and the Statutory Auditors

After evaluating all proposals and considering various factors such as independence, industry experience, technical skills, geographical presence, audit team, audit quality reports, etc., M/s Bharat J Rughani & Co., Chartered Accountants, Mumbai has been recommended to be appointed as the statutory auditors of the Company to fill casual vacancy.

Pursuant to Section 139 of the Act and the rules framed thereunder, the Company has received written consent from BSR and a certificate that they satisfy the criteria provided made, shall be in accordance with the applicable provisions of the Act and rules framed thereunder.

As required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, M/s Bharat J Rughani & Co., Chartered Accountants, Mumbai, has confirmed that they hold a valid certificate issued by the Peer Review Board of ICAI.

Statutory auditors' terms of appointment, basis of recommendation and a brief profile is provided as '**Annexure-I**' of this notice.

The Board recommends the Resolution at Item No. 03 and 04 of this notice for approval of the members.

None of the Directors / Key Managerial Personnel of the Company are concerned or interested, financially or otherwise, in the resolution. The Board recommends the said resolution to be passed as an ordinary resolution.



Item No. 5:

Mr. Amrit Nirmal Chamaria (DIN: 02062349), was appointed as an additional director of the Company by the Board in their Meeting held on July 11th, 2025 with effect from same date. In accordance with provisions of the Companies Act, 2013, In accordance with the provisions of Section 161 of Companies Act, 2013, Mr. Amrit Nirmal Chamaria (DIN: 02062349) shall hold office up to the date of the ensuing annual general meeting and is eligible to be regularized as a director of the Company.

A brief profile of Mr. Amrit Nirmal Chamaria (DIN: 02062349), including nature of his expertise, is provided as '**Annexure-II**' of this Notice. Accordingly, in terms of the requirements of the provisions of Companies Act, 2013, approval of the members of the Company is required for regularization of Mr. Amrit Nirmal Chamaria (DIN: 02062349), from additional director to Director of the Company with effect from the date of ensuing annual general meeting.

The Board recommends the Resolution at Item No. 05 of this notice for approval of the members.

None of the Directors / Key Managerial Personnel of the Company other than Mr. Amrit Nirmal Chamaria (DIN: 02062349), are concerned or interested, financially or otherwise, in the resolution. The Board recommends the said resolution to be passed as an ordinary resolution.

Item No. 6:

The Board in its meeting held on July 11, 2025 appointed Mr. Amrit Nirmal Chamaria (DIN: 02062349) as the Managing Director (Whole Time key Managerial Personnel) of the Company to be designated as Managing Director for a period of 5 (five) years commencing from July 11, 2025 till July 10, 2030. Subject to approval of members in their meeting.

In addition to the above, the Board is of the view that the appointment of Mr. Amrit Nirmal Chamaria (DIN: 02062349), on the Company's Board as Managing Director is desirable and would be beneficial to the Company and hence it recommends to the shareholders to approve his appointment as the Managing Director (Whole Time key Managerial Personnel) of the Company, on the terms and conditions of appointment and remuneration as approved by the Board of Directors for approval by the members of the Company.

A brief profile of Mr. Amrit Nirmal Chamaria (DIN: 02062349), including nature of his expertise, is provided as '**Annexure-II**' of this Notice.

The Board recommends the Resolution at Item No. 06 of this notice for approval of the members.

None of the Directors / Key Managerial Personnel of the Company other than Mr. Amrit Nirmal Chamaria (DIN: 02062349), are concerned or interested, financially or otherwise, in the resolution. The Board recommends the said resolution to be passed as an ordinary resolution.

Item No. 7:



M/s Satish Sharma & Co., Practicing Company Secretaries holding Peer Review Certificate No. 6703/2025 has been proposed by the Board to be appointed as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years commencing from 1st April 2025 to 31st March 2030, subject to the approval of the shareholders at the ensuing Annual General Meeting.

A brief profile of M/s Satish Sharma & Co., Practicing Company Secretaries, is provided as 'Annexure-III' of this Notice.

The Board recommends the Resolution at Item No. 07 of this notice for approval of the members.

None of the Directors / Key Managerial Personnel of the Company are concerned or interested, financially or otherwise, in the resolution. The Board recommends the said resolution to be passed as an ordinary resolution.

By order of the Board
For Pro CLB Global Limited

Sd/-

Nupoor Soni
(Company Secretary and Compliance Officer)
ICSI Membership No. A45714
(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005

Regd. Office: 5/34, Third Floor, Pusa Road,
Karol Bagh, New Delhi - 110 005
Phone: +91 9582325860
Email: cs@proclbglobal.com
Website: www.proclbglobal.com

Important Communication to Members

The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and issued circulars stating that the service of notice/documents including Annual Reports can be sent through e-mail to its members. To support this green initiative of the Government in full measure members who have not registered their e-mail address so far are requested to register their e-mail addresses in respect of electronic holding with the Depository through their concerned Depository Participants and in respect of holding in physical mode with the Company/Registrar and Share Transfer Agent of the Company.



ANNEXURE - 'I' TO NOTES: GENERAL INFORMATION

Details of statutory auditors seeking appointment and/or re-appointment at the ensuing annual general meeting (as per Regulation 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given below:

Name of the Statutory Auditor	M/s Bharat J Rughani & Co., Chartered Accountants
Firm Registration No.	101220W
Terms of Appointment	To hold office for a term of five consecutive years from the conclusion of the 31 st annual general meeting until the conclusion of the 36 th annual general meeting of the Company
Basis of Recommendation	Their previous appointment to fill casual vacancy caused by the resignation of M/s Ahuja Arun & Co., Chartered Accountants, Mumbai and after evaluation of all proposals and considering various factors such as independence, industry experience, technical skills, geographical presence, audit team, audit quality reports, etc.
Brief Profile	<p>Established in 1987, M/s Bharat J Rughani & Co. is a Mumbai-based Chartered Accountancy firm providing services in audit, taxation, risk advisory, compliance, and financial consulting. The firm has a PAN-India presence through associate offices and caters to clients across sectors including banking, insurance, telecom, manufacturing, and logistics.</p> <p>Led by experienced partners and supported by a team of qualified professionals, the firm has a strong track record in serving listed companies and multi-location entities. It is known for its domain expertise, client-centric approach, and regulatory compliance focus.</p>



ANNEXURE - 'II' TO NOTES: GENERAL INFORMATION

Details of Directors seeking appointment and / or re-appointment at the ensuing Annual General Meeting (as per Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given below:

Mr. Amrit Nirmal Chamaria (DIN: 02062349) who is appointed as an Additional Director (Executive Director) of the Company offers himself for Regularisation as an Executive Director of the Company and his appointment as Managing Director of the Company.

Name of the Director	Mr. Amrit Nirmal Chamaria
Date of Birth	December 30, 1987
Date of Appointment on the Board of the Company	July 11, 2025
Experience	Amrit Chamaria is a versatile professional with expertise spanning sales, finance, and product development at Laxmi Group. With over 15+ years of experience in the industry, he has demonstrated his skills in managing complex projects and financial initiatives for different entities like Laxmi Print Art, Laxmi Pharma Pack, Laxmi Offset and Laxmi Industries, forming part of the Laxmi Group. He began his career in the finance sector, leveraging his commerce education to gain insights into financial management, investment strategies, and capital raising. Recognizing the importance of customer engagement and market dynamics, he transitioned into sales, where he honed his skills in relationship-building, negotiation, and market analysis.
Expertise in Functional Area	His career then pivoted towards new product development at his family owned business, where he played a pivotal role in identifying market opportunities and spearheading projects aimed at introducing innovative products.
Directorship held in other Companies and LLP	Avirat Synthetics Private Limited Merlin Capital Technologies LLP KKD Advisors LLP Niraam Consultants LLP



ANNEXURE - 'III' TO NOTES: GENERAL INFORMATION

Details of Secretarial Auditor seeking appointment and / or re-appointment at the ensuing Annual General Meeting as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given below:

Name of the Statutory Auditor	M/s Satish Sharma & Co.,
Unique Code No.	S2021CG779500
Terms of Appointment	To hold office for a term of five consecutive years from the conclusion of the 31 st annual general meeting until the conclusion of the 36 th annual general meeting of the Company
Basis of Recommendation	Their previous appointment as secretarial auditor of the Company and after evaluation of all proposals and considering various factors such as independence, industry experience, technical skills, geographical presence, audit team, audit quality reports, etc.
Brief Profile	<p>M/s Satish Sharma & Co., is a well-established firm of practicing Company Secretaries highly capable and competent to be appointed as secretarial auditor. The firm providing secretarial services, legal services, private equity, FEMA compliances, SEBI Compliances, corporate dispute resolutions and corporate restructuring.</p> <p>Led by experienced professional and supported by a team of qualified professionals, the firm has a strong track record in serving listed companies and multi-location entities. It is known for its domain expertise, client-centric approach, and regulatory compliance focus.</p>



DIRECTOR'S REPORT

The Members
Pro CLB Global Limited

Your Directors have pleasure to present the 31st (thirty first) annual report of Pro CLB Global Limited (the "Company") along with the audited financial statements for the financial year ("FY") ended March 31, 2025.

1. Financial Results

The highlights of the standalone financial results for the financial year ("FY") ended March 31, 2025 are given below:

Particulars	(Amount in Lakhs)	
	FY 2024-25	FY 2023-24
Summarized Profit and Loss		
Income from Services	-	35.91
Other Income	60.54	65.00
Total Revenue	60.54	100.91
Purchase of Stock-in-Trade	0.00	0.00
Changes in Inventories of Finished Goods, WIP and Stock-in-	0.14	1.31
Employee Benefits Expense	9.45	17.70
Finance Costs	0.07	0.76
Depreciation / Amortisation and Depletion Expense	5.06	12.18
Other Expenses	127.93	44.74
Total Expenses	142.64	76.69
Profit/ (Loss) Before Exceptional Items and Tax	- 82.10	24.22
Exceptional Items	- 9.11	0.00
Net Profit / (Loss) Before Tax	- 91.21	24.22
Tax Expenses		
Current Tax	1.19	6.43
Deferred Tax Adjustment	5.63	- 0.47
Net Profit / (Loss) After Tax	- 98.03	18.25

2. Operational Highlights

During the financial year ("FY") ended March 31, 2025, your Company recorded loss of ₹98.03lacs (previous year profit of ₹18.25lacs). For further details, please refer to the standalone financial statements forming part of this Annual Report.

For detailed analysis of operational performance, please refer to management discussion and analysis report forming part of this annual report.

3. Dividend

The Board of Directors has not recommended any dividend for financial year ("FY") ended March 31, 2025, as Company is recorded loss for the year.



4. Reserves

During the financial year, there was no amount proposed to be transferred to the Reserves.

5. Finance

Cash and cash equivalents as at March 31, 2025 stood at ₹1.56lac. The Company continues to focus on the judicious management of its working capital.

6. Earnings per Share (EPS):

The earning per share of the Company was ₹(1.92) for the financial year ended March 31, 2025 as against ₹0.36 in the previous financial year ended March 31, 2024.

Basic earnings per share is computed by dividing the net profit attributable of the equity shareholders for the year by weighted average number of shares outstanding during the year.

7. Website:

The Company's website <https://www.proclbglobal.com/> provides information about the Company. It is the primary source of information to all the stakeholders of the Company and the general public at large.

8. Review of Business Operations and Future Prospects

The Company has already diversified its business. The management endeavors to kick start the new activities and is planning for the future growth prospects and operation of the Company optimistically.

9. Material Changes and Commitment if any affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate and the date of this report

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

10. Share Capital

a) Authorised Share Capital

The authorised share capital of the Company, as on 31st March, 2025 stands at ₹6,25,00,000/- (divided into 6250000 equity shares of ₹10/- each).

b) Paid-Up Share Capital

The paid-up share capital of the Company, as on 31st March, 2025 stands at ₹5,10,30,000/- (divided into 5103000 equity shares of ₹10/- each).



c) Changes in Share Capital, if any:

During the year under review, no change in shares capital took place.

11. Code Of Conduct

Directors, Key Managerial Personnel and Senior Management of the Company have confirmed Compliance with the Code of Conduct applicable to the Directors and Employees of the Company and the declaration in this regard made by the Whole-time Director.

12. Directors/Key Managerial Personnel (KMP)

Name of the Director/KMP	DIN/PAN	Designation	Appt. Date	Cess. Date
Praveen Bhatia	00147498	Whole-time Director	26/08/1994	09/07/2025
Benu Sehgal	03556496	Director	30/09/2020	05/05/2025
Subhash Chander Kwatra	08635939	Director	30/09/2020	05/05/2025
Niraj Nirmalkumar Chamaria	02062351	Director	05/03/2025	-
Amrit Nirmal Chamaria	AGIPC2125J	CFO	05/03/2025	21/04/2025
Deepika Rajput	AMUPD4639	Company Secretary	07/05/2008	08/07/2025
Mr. Manish Agrawal	01962004	Director	21/04/2025	-
Ms. Yashvi Chaitanya Shah	08002543	Director	21/04/2025	-
Mr. Vinod Nagappa Mendon	BEUPM3862	CFO	21/04/2025	-
Mr. Amrit Nirmal Chamaria	02062349	Additional Director	11/07/2025	-
Ms. Nupur Soni	ALYPC2915	Company Secretary	11/07/2025	-

The composition of the Board of Directors of the Company is in accordance with the Companies Act, 2013 (hereinafter referred to as “the Act”) and the SEBI Regulations:

All the directors declared that none of them is disqualified from being appointed as director of the company under Section 164 of the Companies Act, 2013. All the directors have disclosed their interest in the prescribed form MBP-1 as required under section 184 of the Companies Act, 2013.

Further the Company has obtained a Certificate from M/s Satish Sharma & Co., Company Secretaries, certifying that none of the directors of the Company have been debarred or disqualified from being appointed or continuing as directors of Companies by the Ministry of Corporate Affairs or any such other Statutory Authority. DIN Status of all the directors comprising the Board is showing approved.

Further, during the year under review;

- a) Mr. Anil Lakhani (DIN: 00450542) has resigned from the post of Non-Executive Independent Director of the Company w.e.f. June 21, 2024.
- b) Mr. Vinod Ralhan (DIN: 00146449) has resigned from the post of Non-Executive Director of the Company w.e.f. August 14, 2024.



- c) Mr. Nand Kishore Verma (DIN: 03010153) was appointed as Additional Non-Executive Director of the Company w.e.f. August 14, 2024.
- d) Ms. Jyoti Aneja (DIN: 02628815) has resigned from the office of Non-Executive Director of the Company w.e.f. September 16, 2024.
- e) Mr. Nand Kishore Verma (DIN: 03010153) has been regularized w.e.f. September 16, 2024.
- f) Mr. Nand Kishore Verma (DIN: 03010153) has resigned from the office of Non-Executive Director of the Company w.e.f. March 05, 2025.
- g) Mr. Vijay Kumar (PAN: AKDPK4666K) has resigned from the office of Chief Financial officer of the Company w.e.f. March 05, 2025.
- h) Mr. Niraj Nirmal Kumar Chamaria (DIN: 02062351) appointed as an Additional Non-Executive Director of the Company w.e.f. March 05, 2025.
- i) Mr. Amrit Nirmal Chamaria (PAN: AGIPC2125J) appointed as Chief Financial Officer (CFO) of the Company w.e.f. March 05, 2025.

As per Para Clause (10)(i) of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with regulation 34(3) of the said Listing Regulations is attached and forms a part of this Report as "**Annexure -II**".

13. Management's Discussion and Analysis Report

A comprehensive Management's Discussion and Analysis Report, as required under Regulation 34(2)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached and forms a part of this Report as '**Annexure III**'.

14. Meetings

a) Board Meetings

The Board meets at regular intervals to inter-alia discuss about the Company's policies and strategy apart from other Board matters. The Board is responsible to exercise their business judgment to act in what they reasonably believe to be in the best interests of the Company and its shareholders. The Board of Directors provide direction and guidance to the Company's Leadership Team and further direct, supervise as well as review the performance of the Company. The Company adheres to the applicable provisions of the Act and the Secretarial Standards on the Board Meetings as prescribed by the Institute of Company Secretaries of India.

The notice of board meeting is given well in advance to all the Directors. However, in case of special and urgent business needs, approval is taken either by convening Meetings at a shorter notice with consent of all the Directors or by passing a Resolution through Circulation. The agenda of the board meetings is circulated at least a week prior to the date of the meeting. The agenda for the Board meetings includes detailed notes on the items to be discussed at the meeting. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.



Following 10 (Ten) meetings of the Board of the Company were held during the year and details thereof are mentioned in the Report on Corporate Governance forming part of this annual report. The intervening gap between the Meetings was within the period as prescribed under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

However, dates of the meetings held during the year are; 27/05/2024, 16/07/2024, 05/08/2024, 14/08/2024, 22/08/2024, 13/11/2024, 03/01/2025, 13/01/2025, 03/02/2025 and 05/03/2025.

b) General Meeting of Members

During the year under review, annual general meeting of the Company was held on 16/09/2024. No extra-ordinary general meeting was held during the reporting period. Details are given in Corporate Governance Report.

c) Audit Committee Meetings

During the year under review, 6 (Six) audit committee meetings were convened and held, the details of which are given in the Corporate Governance Report.

d) Nomination & Remuneration Committee Meetings

During the year under review, 2 (Two) Meetings of Nomination & Remuneration Committee were convened and held, the details of which are given in the Corporate Governance Report.

e) Stakeholders' Relationship Committee Meeting

During the year under review, 1 (One) Meeting of Stakeholders' Relationship Committee was convened and held, the details of which are given in the Corporate Governance Report.

f) Independent Directors Meetings

During the year under review, 1 (One) Meeting of Independent Director's was convened and held, the details of which are given in the Corporate Governance Report.

15. Evaluation of the Board's Performance

In compliance with the provisions of Section 134 and 178 of the Companies Act, 2013 and Regulation 17(10) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Board has carried out an Annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Board Committee.

The Board had carried out an annual performance evaluation of its own performance, its committees and all the Directors, pursuant to the requirements of the Act and the Listing Regulations. The process of evaluation was undertaken through discussions amongst the Directors on the basis of criteria formulated by the Nomination and Remuneration Committee such as the composition of Committees, understanding of Company's principles and values, Board



effectiveness in providing guidance to the management and processes followed at the meetings etc. The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as constitution and composition of Committees, effectiveness of performance of the committees as outlined in their terms of reference.

In a separate meeting of Independent Directors, the performance of Non-Independent Directors, the Chairman of the Board and the Board as a Whole was also evaluated by the Independent Directors and the recommendation of the Independent Directors, were presented to the Board.

16. Independent Directors Declaration

The Company has received declaration from all the Independent Directors under Section 149(7) of the Companies Act, 2013 in respect of meeting the criteria of independence provided under Section 149(6) of the said Act. The Independent Directors have confirmed and declared that they are not disqualified to act as an Independent Director in compliance with the provisions of Section 149 of the Companies Act, 2013 and the Board is also of the opinion that the Independent Directors fulfil all the conditions specified in the Companies Act, 2013 making them eligible to act as Independent Directors.

17. Performance Evaluation of Independent Directors

Criteria for performance evaluation of Independent Directors as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, also form part of this Report as 'Annexure IV'.

18. Subsidiaries, Joint Ventures and Associate Companies

The Company has no Subsidiary / Joint Ventures/ Associate Companies as on 31st March, 2025. As such the Company is not required to consolidate its account with any other Company.

As per the Companies (Accounts) Rules, 2014, the Company is not required to consolidate its Financial Results with the Associate Companies for the Financial Year ended 31st March, 2025. Therefore, no need to comply with the Section 129(3) of the Companies Act, 2013 and the Company has prepared its standalone financial statements which forms part of this annual report.

Pursuant to the provisions of Section 136 of the Act, the standalone financial statements of the Company along with relevant documents are available at Investor Relations section of the website of the Company at www.proclbglobal.com.

19. Internal Control System & it's Adequacy

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and Reporting Financial Statements.



20. Details of Policies developed and implemented by the Company on its Corporate Social Responsibility Initiatives

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

21. Extract of Annual Return

In terms of provisions of Section 92(3), 134(3)(a) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return in Form MGT7 for the financial year ended 31 March 2025 is placed on the website of the Company and can be accessed at <https://www.proclbglobal.com>.

22. Particulars of Loans, Guarantees or Investments

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Act are given in the notes to financial statements forming part of the Annual Report.

23. Particulars of Related Party Transaction

The Company has a robust process for approval of Related Party Transactions (RPT) and dealing with the Related Parties. In line with the requirements of the Act and the Listing Regulations, the Company has formulated a Policy on Materiality of Related Party Transaction & Dealing with Related Party Transactions (RPT Policy) which is also available on the Company's website. The RPT Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and its related parties.

The Company in its 30th annual general meeting took approval of the members of the Company to enter into contract(s)/arrangement(s)/transaction(s) with a related party(s) within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations, up to a maximum aggregate value of ₹25/- crore (Rupees twenty-five core only) at arm's length basis and in the ordinary course of business, for the Financial Year 2024-25.

The related party transactions are entered into based on considerations of various business exigencies, such as synergy in operations, sectoral specialization and your Company's long-term strategy for sectoral investments, optimization of market share, profitability, legal requirements, liquidity and capital resources.

All Related Party Transactions that were entered into by the Company during the financial year were on an arm's length basis and were in the ordinary course of business. There are no material significant related party transactions made by the Company with promoters, directors and key managerial personnel which may have a potential conflict with the interest of the Company at large. The details of Related Party Transactions have been provided in Form AOC-2 marked as "Annexure -V".

24. Disclosure as per Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013



The Company strongly believes in providing a healthy work environment that is free of any discrimination and harassment for each and every individual working for the Company through various interventions and practices. It is our continued endeavour to create an environment that enables employees to work without any fear of prejudices, gender bias and harassment including sexual harassment. The Company has adopted a policy on prevention, prohibition and Redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace

(Prevention, Prohibition and Redressal) Act, 2013 and rules made thereunder. During the year under review, the Company had conducted various workshops and interactive awareness programs for sensitizing the employees with the provisions of the aforesaid Act.

Pursuant to requirements of the aforesaid Act read with rules made thereunder, the Company has constituted an internal complaints committee to deal with the complaints received by the Company.

During the year under review, no complaints were received by the Company. The Company is an equal opportunity employer and consciously strives to build a work culture that promoter's dignity of all employees. As required under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder;

- a) The Company has in place a policy on prevention, prohibition and redressal of sexual harassment at work place which has been made part to the Code of Business Conduct and Ethics applicable to all the employees of the Company.
- b) All women, permanent, temporary or contractual including those of service providers are covered under the policy.

25. Policies of Company

➤ Related Party Transaction Policy (Regulation 23(1) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Related Party Transaction Policy, as formulated by the Company, defines the materiality of related party transactions and lays down the procedures of dealing with Related Party Transactions. There were no materially significant related party transactions i.e. transactions of material nature, with its promoters, directors or senior management or their relatives etc. that may have potential conflict with the interest of company at large. Transactions entered with related parties as defined under the Companies Act, 2013 and Regulation 23(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, during the financial year 2024-25 were mainly in the ordinary course of business and on an arm's length basis.

Prior approval of the Audit Committee is obtained by the Company before entering into any related party transaction as per the applicable provisions of Companies Act, 2013 and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As per the provisions of Section 188 of the Companies Act 2013, approval of the Board of Directors is also obtained for entering into Related Party Transactions by the Company. A quarterly update is also given to the Audit Committee and the Board of Directors on the related party transactions undertaken by the Company for their review and consideration.



During the year, the Company entered into any material contract, arrangement or transaction with related parties, as defined under Regulation 23(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Related Party Transaction Policy of the Company which have been provided in form AOC-2 marked as “Annexure-v”.

➤ **Document Retention and Archival Policy (DRAP) (Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Pursuant to the Regulation 9 of SEBI (LODR) Regulations 2015 mandates that every listed entity shall formulate a policy for preservation of documents and Regulation 30(8) of the Regulations is also required to have an archival policy on archiving all information disclosed to stock exchange(s). The same has been adopted by the Company.

➤ **Materiality Disclosure Policy (MDP) (Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Pursuant to the Regulation 30 of SEBI (LODR) Regulations 2015 mandates that every listed entity shall make disclosures of any events or information which, in the opinion of the Board of Directors of the Listed Company, is material and the same being adopted by the Company.

➤ **Vigil Mechanism / Whistle Blower Policy (Regulation 22 SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015)**

Pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Company has formulated Whistle Blower Policy to deal with instance of unethical behavior, actual or suspected fraud or violation of the Company's code of conduct, if any. The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism for directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of the Company's policies. The Audit Committee, on a quarterly basis, reviews the status of complaints, summary of findings and action taken in accordance with the policy.

➤ **Risk Management Policy (Regulation 17(9) (A) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015)**

Pursuant to provisions of the Companies Act, 2013 and Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, your Company has formulated and adopted a Risk Management Policy which covers a formalised Risk Management Structure, along with other aspects of Risk Management i.e. Credit Risk Management, Operational Risk Management, Market Risk Management and Enterprise Risk Management. The Risk Management Policy approved by the Board acts as an overarching statement of intent and establishes the guiding principles by which key risks are managed across the organisation. Directors are overall responsible for identifying, evaluating and managing all significant risks faced by the Company.

The Company has also in place a risk management policy to address risks such as foreign exchange risk, and interest rate risk, which was reviewed and approved by the Board.



➤ **Nomination and Remuneration Policy**

The Board on the recommendation of Nomination and Remuneration Committee has framed a policy for selection and appointment of Directors, Senior Management and their remuneration.

The Company's Policy on Directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other manners provided under Sub-Section (3) of Section 178 the Companies Act, 2013 is as below:

The appointment policy for Independent Directors, Key Managerial Personnel & Senior Executives is as under-

a) Independent Directors:

Independent Directors will be appointed based on the criteria mentioned under section 149(6) of the Companies Act, 2013 and in accordance with other applicable provisions of the Companies Act, 2013, rules made there under & Listing Agreements entered with Stock Exchanges.

b) Key Managerial Personnel (KMP):

KMP will be appointed by the resolution of the board of directors of the Company, based on the qualification, experience and exposure in the prescribed fields. Removal of the KMP will also be done by the Resolution of the Board of Directors of the Company. Appointment/Removal will be in accordance with provisions of the Companies Act, 2013, rules made there under & Listing Agreements entered with Stock Exchanges.

c) Senior Executives:

Senior Executives will be appointed by the Chairman & Whole-time Director and/or Executive Director of the Company based on their qualification, experience & exposure. Removal of the Senior Executives will also be by Chairman & Whole-time Director and/or Executive Director. Further, appointment & removal will be noted by the Board as required under Clause 8(3) of Companies (Meetings of Board and its Powers) Rules, 2014.

➤ **Sexual Harassment Policy**

The Company has in place a Policy on Prevention, Prohibition & Redressal of Sexual Harassment of Women at Work place and an Internal Complaints Committee (ICC) has been constituted thereunder.

The primary objective of the said Policy is to protect the women employees from sexual harassment at the place of work and also provides for punishment in case of false and malicious representations.

➤ **Insider Trading Policy**

The Policy provides the framework in dealing with securities of the Company.



26. Particulars of Employees & Remuneration

Information in accordance with the provisions of Section 134(3) (q) and Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, regarding employees and remuneration is given in “Annexure-VI”. In terms of Section 136 of the Act, the report and the accounts are being sent to the members excluding the said annexure and the same is available for inspection at the Registered office of the Company during business hours.

27. Annual Listing Fee

The Company has paid the Annual Listing fee for the Financial Year 2024-25 to BSE Limited.

28. Committees of Company

➤ Audit Committee

The Audit Committee comprises of Ms. Benu Sehgal as the Chairman of the Committee, Mr. Subhash Chander Kwatra Mr. Niraj Nirmalkumar Chamaria as members. The details of term of reference of the audit committee member, dates of meeting held and attendance of the members are given separately in the Corporate Governance Report.

➤ Nomination & Remuneration Committee

This Committee comprises of Ms. Benu Sehgal as the Chairman of the Committee, Mr. Subhash Chander Kwatra Mr. Niraj Nirmalkumar Chamaria as members. The details of term of reference of the Committee member, dates of meeting held and attendance of the members are given separately in the Corporate Governance Report.

➤ Stakeholder’s Relationship Committee

This Committee comprises of Ms. Benu Sehgal as the Chairman of the Committee, Mr. Subhash Chander Kwatra Mr. Niraj Nirmalkumar Chamaria as members. The details of term of reference of the Committee member, dates of meeting held and attendance of the members are given separately in the Corporate Governance Report.

29. Corporate Governance

The Company is not required to mandatorily comply with the provision of Regulation 17 to Regulation 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations, 2015) as its Equity Share Capital is less than Rs.10 Crore and Net Worth is not exceeding Rs.25 crores, as on the last day of the previous financial year. Your Company believes in adopting best practices of corporate governance. Therefore, Corporate Governance principles are enshrined in the spirit of Company, which forms the core values of the Company. These guiding principles are also articulated through the Company’s code of business conduct, corporate governance guidelines, charter of various sub committees and disclosure policy “Annexure-VII”.



Pursuant to Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a Corporate Governance Report is made a part of this Report. As per the applicable provisions of Schedule- V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate section on Corporate Governance practices followed by your Company on compliance with Corporate Governance norms under the Listing Regulations.

A certificate from the auditors of the Company regarding compliance of the conditions of Corporate Governance as stipulated in Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached with this Report. The Company is complying with Regulations of SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015 with regard to Corporate Governance and reports to that effect are being regularly filed with the Stock Exchanges. The Company has obtained declaration from the Directors and Senior Management members of the Company for compliance of Code of Conduct and the Certificate from Executive Director (Whole-time Director) was placed before the Board of Directors and adopted.

A separate report on Corporate Governance together with a certificate from the Secretarial Auditors of the Company regarding compliance of conditions of Corporate Governance in compliance of Regulation 34 of the Listing Regulations forms part of this Annual Report.

30. Auditor's & Their Reports

Auditors:

(A) Statutory Auditors

The Members of the Company pursuant to the recommendation of Audit Committee and the Board of Directors; had at 29th annual general meeting held on 26th September, 2023 appointed M/s Ahuja Arun & Co., Chartered Accountants (Firm Registration No.012985N) as the Statutory Auditor of the Company for a term of 5 (Five) years till the conclusion of the 34th annual general meeting of the Company.

However, M/s Ahuja Arun & Co., Chartered Accountants, Mumbai (Firm Registration No. 0129859) vide their letter dated June 11, 2025 resigned from the office of statutory auditors of the Company which has been accepted and taken on record by the Board with effect from June 11, 2025 and M/s Bharat J Rughani & Co., Chartered Accountants, Mumbai (Firm Registration No. 101220W with the Institute of Chartered Accountants of India (ICAI), be and is hereby appointed as Statutory Auditors of the Company to fill casual vacancy caused by the resignation of M/s Ahuja Arun & Co., Chartered Accountants, Mumbai (Firm Registration No. 0129859 with the Institute of Chartered Accountants of India (ICAI) with effect from the closing of business hours of June 12, 2025 to hold office as the Statutory Auditors of the Company till the conclusion of the 31st (thirty first) annual general meeting of the Company to be held for financial year 2024-2025, on such remuneration as may be recommended by the Audit Committee and decided by the Board of Directors in consultation with the Statutory Auditors of the Company

(B) Statutory Auditors Report



There is no qualification, observation or adverse remarks or disclaimer made by the Auditors in their report on the financial statement of the Company for the financial year ended on 31st March, 2025. The Notes on financial statements are self-explanatory, and needs no further explanation.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

The Notes on Accounts and the observations of the Auditors in their Report on the Accounts of the Company are self-explanatory and in the opinion of the Directors, do not call for any clarifications.

(C) Internal Auditor

The internal auditor of the Company is Akhilesh Agrawal & Associates, Chartered Accountant (FRN: 040209N), has been appointed for the Financial Year 2024-25 in according to Section 138 of the Companies Act, read with Companies (Accounts) Rules, 2014 and carried out the roles and responsibilities which are as follows:

- Evaluated and provided reasonable assurance that risk management, control, and governance systems are functioning as intended and will enable the organization`s objectives and goals to be met.
- Reported risk management issues and internal controls deficiencies identified directly to the audit committee and provided recommendations for improving the organization`s operations, in terms of both efficient and effective performance.
- Evaluated information security and associated risk exposures.
- Evaluated regulatory compliance program with consultation from legal counsel.

(D) Secretarial Auditor, Secretarial Audit Report and Secretarial Compliance Report

Secretarial auditor:

Pursuant to the provisions of Section 204 of the Companies Act, 2013, and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Board of Directors appointed M/s Satish Sharma & Co., Company Secretaries as secretarial auditor to carry out secretarial audit of the records maintained by the Company for the Financial Year 2024-25.

M/s Satish Sharma & Co., Company Secretaries have confirmed they are not disqualified from being appointed as the Secretarial Auditors of the Company and satisfy the prescribed eligibility criteria.

Secretarial Audit Report



The Report given by them for the said financial year in the prescribed Form No: MR-3 is annexed to this report as “*Annexure-VIII*”. The observations of the Secretarial Auditors in their report are self-explanatory and have not shown any adverse remark.

Secretarial Compliance Report

The Report given by them for the said financial year is annexed to this report as “*Annexure- IX*”. The observations of the Secretarial Auditors in their report are self-explanatory and have not shown any adverse remark.

The Secretarial Audit Report and Secretarial Compliance Report for the financial year 2024-25, does not contain any qualification, reservation, or adverse remark. During the year under review, the Secretarial Auditors have not reported any instances of fraud under Section 143(12) of the Act and therefore disclosure of details under Section 134(3)(ca) of the Act is not applicable.

(E) Cost Audit

The Cost Audit is not applicable on your Company.

31. Explanation or Comments on Qualifications, Reservations or Adverse Remarks or Disclaimers made by the Auditors and the Practicing Company Secretary in their Reports

The notes on accounts referred to in Auditor’s Report are self-explanatory and, therefore does not call for any further comments under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014.

32. Code for Prohibition of Insider Trading Practices

Your Company has in place a Code for Prevention of Insider Trading Practices in accordance with the Model Code of Conduct, as prescribed under Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended and has duly complied with the provisions of the said code. The details of the same are provided in Corporate Governance Report forming part of this Annual Report.

33. Compliance of Secretarial Standards:

During the financial year under review, the Company has complied with the applicable SS-1 (Secretarial Standard on Meetings of the Board of Directors) and SS-2 (Secretarial Standard on General Meetings) issued by the Institute of Company Secretaries of India pursuant to Section 118 of the Companies Act, 2013.

34. Registered Office of the Company:

During the year under review, no changes took place with reference to the registered office address of the Company. The Company continues to hold its registered office at 5/34, Third Floor, Pusa Road, Karol Bagh, Central Delhi, New Delhi, Delhi 110005.

35. Issue of Equity Shares with Differential Rights:



Your Company has not issued any equity shares with differential rights during the year under review.

36. Executive Director/CFO Certification

As required by the Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Certificate from Executive Director (Whole-time Director)/CFO had been obtained in accordance with Part B of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which forms a part of this report as “*Annexure-X*”.

37. Compliance Certificate by the Secretarial Auditors

M/s. Satish Sharma & Co, Company Secretaries have certified that the Company has complied with the conditions of Corporate Governance as stipulated in Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same forms a part of the Annual Report as “*Annexure-XI*”.

38. Governance, Compliance and Business Integrity

Conducting our business with integrity and highest level of governance has been core to our corporate behaviour. Our Corporate Governance framework has evolved over the years underpinned by our core values of Integrity, Responsibility, Respect, and Pioneering.

The Company leverages a robust compliance management tool which is designed to streamline and manage compliance tracking and reporting across all functions. The tool has been systematically rolled out to record and track compliance across factories, depots, and offices of the Company. Customised compliance checklists are developed for each operating unit based on discussions with the respective teams, and a centralised compliance repository is available for user reference. Compliance based tasks are mapped to respective users, who in turn ensure to complete the same within stipulated timelines and update the necessary systems to facilitate monitoring. Any changes in the regulatory landscape are suitably built into the system from time to time. This has fostered a system driven, steady compliance culture in the Company

39. Deposits

The Company has not accepted any public deposits during the financial year under report.

40. General Disclosure

During the year, 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.

41. Listing

The Company has obtained In-Principal approval dated 17th August, 2017 for Direct Listing and permission on BSE main Board for its 51,03,000 Equity Shares of Rs. 10/ each for trading on the Bombay Stock Exchange (BSE) during the financial year. The Company received listing & trading approval on dated 19th September, 2017 from BSE and same was effective from 21st September, 2017 to deal on the Exchange.

42. Significant and Material Orders passed by the Regulators, Courts or Tribunals

There are no orders passed by the Courts/ Tribunals, which would impact the going concern status of the Company and its future operations.

43. Details of Fraud Reported by Auditor

No fraud has been noticed or reported by the Auditors including Secretarial Auditor of the Company as per Section 134 (3) (ca) of the Companies Act, 2013 read with Companies (Amendment) Act, 2015.

44. Dematerialization of Shares and Nomination Facility and Listing at Stock Exchanges

As per the Securities and Exchange Board of India (SEBI) directives, the transactions of the Company's shares must be compulsorily in dematerialized form. Your Company had entered into agreements with National Securities Depository Ltd. and Central Depository Services (India) Ltd. to facilitate holding and trading of shares in electronic form. Shareholders holding shares in physical form are requested to convert their holding into dematerialized form. Shareholders may utilize the nomination facility available by sending duly filled form prescribed to our Registrar and Share Transfer Agent, M/s. Beetal Financial & Computer Services (P) Ltd. Your Company's equity shares are listed with Bombay Stock Exchange Ltd. (BSE). The Company has paid the Annual Listing Fees to said Stock Exchanges for the Financial Year 2024-25.

45. Share Transfer System

The Stakeholders Relationship Committee has authorized the Company Secretary of the Company to approve the transfer of shares within a period of 15 days from the date of receipt in case the documents are completed in all respects. Shares under objection are returned within two weeks. All request for dematerialization of shares are processed, if found in order and confirmation is given to the respective depositories, that is National Securities Depositories Ltd (NSDL) and/or Central Depositories Services Ltd (CDSL) within 15 days.

46. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings & Outgo



The information pertaining to Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo as required under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in “*Annexure- XII*” and is attached to this report.

47. Documents Placed on the Website

Pursuant to the provisions of the Companies Act, 2013, SEBI (LODR) Regulations, the Company is required to place various Policies/Documents/ Details on the website of the Company. The Company has a functional website and all the requisite information is being uploaded thereat.

48. Directors' Responsibility Statement

To the best of their knowledge and belief and according to the information and explanations obtained by them, your directors make the following statement in terms of Section 134 of the Companies Act, 2013;

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025.
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) The directors had prepared the annual accounts on a going concern basis.
- e) The directors had laid down internal financial controls and that such internal financial controls are adequate and have been operating effectively.
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems have been found adequate and operating effectively.
- g) Your Directors confirm compliance of the applicable Secretarial Standards issued by the Institute of Company Secretaries of India by the Company.

49. Cautionary Statement

Statements in the Board's Report and the Management Discussion and Analysis Report describing the Company's objectives, expectations or forecasts may be forward looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company's operations include the status of the promoters, change in government regulations, tax laws, economic developments within the country and other factors such as litigation, arrangement of funds.



50. The details of Application made or any Proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year:

There is no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year 2024-25.

51. The details of Difference between Amount of the Valuation done at the time of One Time Settlement and the Valuation done while taking Loan from the Banks or Financial Institutions along with the reasons thereof during the financial year:

Not applicable during the financial year.

52. Industrial Relations

During the year under review, industrial relations remained harmonious at all our establishments and offices.

53. Acknowledgment

Your directors thank various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz. customers, members, dealers, vendors, banks and other business partners for the excellent support received from them during the year.

The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Sd/-

Nupoor Soni
(Company Secretary)
Membership No. A45714

Amrit Nirmal Chamaria
(Additional Director)
DIN: 02062349

(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005



Annexure- 'I' to Director's Report

Annual Compliance with The Code of Conduct for the Financial Year 2024-25

Pursuant to the Schedule V (Part D) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby confirm that the Company has received affirmations on compliance with Code of Conduct for the Financial Year ended 31 March, 2025 from all the Board Members and Senior Management Personnel.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Sd/-

Nupoor Soni
(Company Secretary)
Membership No. A45714

Amrit Nirmal Chamaria
(Additional Director)
DIN: 02062349

(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005



Annexure- 'II' to Director's Report

Certificate of Non-Disqualification of Directors

of

Pro CLB Global Limited for the year ended March 31, 2025

(As per Para Clause (10)(i) of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with regulation 34(3) of the said Listing Regulations.)

To,
The Members,
Pro CLB Global Limited
(Formerly Known as Provestment Services Limited)
Regd. Off.: Building No. 5/34, Third Floor, Pusa Road
W.E.A. Karol Bagh, New Delhi - 110 005

We Satish Sharma & Co., Company Secretaries, having our office situated at Flat No-E 503, Royal City Durg, Chhattisgarh have examined the Company and registrar of company's records, books and papers of Pro CLB Global Limited (Formerly Known as Provestment Services Limited) (CIN: L74899DL1994PLC058964) having its Registered Office at Building No. 5/34 Third Floor, Pusa Road, W.E.A. Karol Bagh, New Delhi- 110 005.

In our opinion and to the best of our information and according to the examination carried by us and explanation and representation furnished to us by the Company, its officers and agents, we certify that that none of the directors on the board of Pro CLB Global Limited have been debarred or disqualified from being appointed or continuing as directors of companies by the SEBI/Ministry of Corporate Affairs or any such statutory authority as on 31 March, 2025 as required by/under item 10(i) of Part C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

S. No.	Name	Designation	DIN
1.	Mr. Praveen Bhatia	Whole Time Director	00147498
2.	Ms. Benu Sehgal	Director (Non-Executive)	03556496
3.	Mr. Subhash Chand Kwatra	Director (Non-Executive)	08635939
4.	Mr. Niraj Nirmalkumar Chamaria	Director	02062351

For Satish Sharma & Co.,
Company Secretaries
Unique Code No.: S2021CG779500

Sd/-
Satish Sharma
Proprietor
Peer Review No.: 6703/2025
FCS 10509 | CP No. 23546
September 02, 2025 | Durg, Chhattisgarh
ICSI UDIN: F010509G001140242



Annexure- 'III' to Director's Report

Management Discussion and Analysis Report

As per Regulation 34(2)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion and Analysis Report is as follows:

B. Business and Economic Environment:

Introduction:

Over the past two decades, the channels through which transactions take place among enterprises, and between enterprises and consumers, as well as between governments and business have been undergoing considerable change. Till late into the last millennium, a business would open a storefront, enter into contracts with suppliers along the supply chain following a series of meetings, place advertisements in the print, audio and audio-visual media, while consumers would go to a mall or a store. An online platform is a virtual marketplace that brings together buyers and sellers.

C. Industry structure & developments

From a negligible base in 1990, e-commerce today accounts for a growing volume of transactions in the global economy. The goods or services are ordered electronically, the payment and the ultimate delivery of the goods or services do not have to be conducted online. The significance of the e-tail sector extends far beyond overall retail. It has stimulated consumption in smaller cities at rates faster than in the higher income metropolitan areas. A growing number of enterprises from small cities and semi-urban areas are using online portals to sell their merchandise.

D. Opportunities and Threats

The growth of e-commerce is fueled by increasing access to the internet, a rapid fall in the cost of data usage and the proliferation of smart phones. Low fixed costs, reversible investment decisions and competitive prices, resulting from multiple producers of similar products listing on the same platform, enable e-tail firms to sell at lower prices than those at traditional brick-and-mortar stores. Economies of scale and scope and bulk purchases of a wide range of goods help to further reduce prices. The advantages include sheer convenience of purchasing goods or services along with deep discounts offered as a part of strategy to increase the consumer base. The ability to compare prices across producers imparts transparency in transactions; reviews on product quality and vendor's service provide important information on the credibility of sellers. Arguably among the most serious threats confronting any entity with an online presence is cybercrime.

E. Segment-Wise Performance

The Company earlier operates in business segment – travel & tourism and during the financial year 2022-23 the company changed its name and its objects. Now the company practically has not started the new business activities relating to marketing of cosmetics, sportswear and apparels and generating its income by way of providing consultancy services.



F. Outlook

The digital age of the internet and the World Wide Web has transformed and computerized everything. The traditional marketing concept, strategies, and processes have shifted into electronic marketing. Marketing over the internet or e-marketing involves more advanced and sophisticated tools. They provide easy access to the analytics and data, so the marketers could align their marketing and business strategies along with it.

Risks and Concerns

The risk management philosophy and policy of the company is an embodiment of the Company's approach to understand measure and manage risk and aims at ensuring sustained growth of healthy asset portfolio. This would entail adopting leadership approach in products and segments well understood by the Company. An innovative approach is undertaken in high-risk areas by taking limited exposure and optimizing return. The Company has robust credit risk framework which provides a scientific method for assessing credit risk rating of a client. Further, the mapping of internal rating grades vis-à-vis external rating agencies' grades has been undertaken. The output of the rating models is used in the decision making.

Credit risk: Credit risk occurs when borrower(s), as a counter party, fails to meet its contractual obligations. Credit risk applies not only to loans, but also to other on and off-balance sheet exposure such as guarantees, acceptances and investments in securities. Project lending involves certain inherent risks in a developing economy where long-term macro-economic adjustments towards stability are still in progress. Projects under implementation are prone to time and cost overruns, sometimes due to factors beyond the control of the borrower. Project failure may also occur due to adverse market situations and/or mismanagement. Your Company is making all efforts to identify such risks and factors by constantly reviewing and improving appraisal techniques, sensitivity analysis as well as other factors i.e. Project's ability to withstand changes, expertise and experience of the borrowers to cope with the adverse situations. Your Company continues to give utmost priority to its credit appraisal, intense monitoring and supervision of the projects on a continuous basis.

Interest-rate risk: Interest-rate risks arise out of mismatches between interest-rate-sensitive assets and liabilities. The Company manages such risks by fixing lending interest rates at a level linked to its average cost of borrowings and by constantly monitoring the maturity pattern of its assets and liabilities.

Liquidity risk: Liquidity risk arises out of lack of adequate funds in its day-to-day operations. The Company manages the liquidity risk through prudent resource planning to ensure the availability of adequate funds at all times to meet its obligations on its liabilities as well as disbursements on due dates.

G. Internal Control Systems and their Adequacy

The financial and other operational performance of the Company under review has been discussed in detail in the Director's Report.



H. Discussion on Financial Performance with Respect to Operational Performance

This has been dealt with in the Directors' Report.

I. Material Developments in Human Resources/Industrial Relations Front, including Number of people employed

Financial Services sector is a knowledge intensive sector where employees' skills form a critical aspect in proper service delivery. The nature of your Company's business requires trained employees. In pursuance of the Company's commitment to develop and retain the best available talent, the Company had been regularly sponsoring the employees for training programmes organized by professional institutions for upgrading the skill and knowledge in different functional areas. Your company has office

in Delhi to provide effective & prompt service to the clients and also for constant follow up with assisted units in these regions. With a view to take the new approved Business Plan ahead, your Company has strengthened the staff. The work force strength of your Company as on 31 March, 2025 was 4.

Cautionary Statement

Statements in this report on Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be "forward looking statements" within the meaning of applicable securities laws or regulations. These statements are based on certain assumptions and expectations of future events. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and domestic demand supply conditions, finished goods prices, raw material cost and availability, changes in Government regulations, tax regimes, economic developments within India and other factors such as litigation and industrial relations. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements, on the basis of any subsequent developments, information or events.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Nupoor Soni
(Company Secretary)
Membership No. A45714

Sd/-

Amrit Nirmal Chamaria
(Additional Director)
DIN: 02062349

(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005



Annexure- 'IV' to Director's Report

Performance Evaluation Criteria of Independent Directors

- 1) Attending Board/Committee Meetings.
- 2) Going through the agenda papers and providing inputs in the meetings of Board/ Committees.
- 3) Guidance to the Company from time to time on the various issues brought to their notice.
- 4) Discharge of duties as per Schedule IV of the Companies Act, 2013 and compliance to other requirements of the said Act or other regulatory requirements.
- 5) Declarations received from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under the Section 149 (6) of the Companies Act, 2013 and Regulation 16 of SEBI (LODR) Regulations, 2015.

Moreover, the performance evaluation is also based on the terms as specified by the Nomination and Remuneration Committee as per the PART D of Schedule II of SEBI (LODR) Regulations, 2015.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Sd/-

Nupoor Soni
(Company Secretary)
Membership No. A45714

Amrit Nirmal Chamaria
(Additional Director)
DIN: 02062349

(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005



Annexure- 'V' to Director's Report

Form No. AOC-2

Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto (Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm's length basis: **Not Applicable**

- (a) ~~Name(s) of the related party and nature of relationship:~~
- (b) ~~Nature of contracts/arrangements/transactions:~~
- (c) ~~Duration of the contracts/arrangements/transactions:~~
- (d) ~~Salient terms of the contracts or arrangements or transactions including the value, if any:~~
- (e) ~~Justification for entering into such contracts or arrangements or transactions:~~
- (f) ~~Date(s) of approval by the Board:~~
- (g) ~~Amount paid as advances, if any:~~
- (h) ~~Date on which the special resolution was passed in general meeting as required under first proviso to section 188:~~

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

(₹ in Lacs)

Name of Party	Nature of Relationship	Volume of Transaction	Nature of Transaction
ANA Resorts Pvt. Ltd.	Common Director	52.82	Interest Recoverable
Froogal Tek LLP	Common Director / Partner	37.87	Advance/Loan write off
Narang Real Estate Pvt. Ltd.	Common Director	.78	Advance/Loan write off
M/S Unity Foils	Directors are partners	130.00	Advances to related firm
Profile Packaging Private Limited	Group Company	22.00	Advance repaid
Chaitali Exports Pvt. Ltd.	Group Company	54.43	Advance against sale of property repaid
Chaitali Exports Pvt. Ltd.	Group Company	.04	Reimbursement of expenses paid
Provestment Forex Pvt. Ltd.	Group Company	23.25	Advance repaid
Provestment Forex Pvt. Ltd.	Group Company	0.25	Advance received
Pro Labels Private Limited P Ltd.	Group Company	3.45	Professional Income
Pro Labels Private Limited P Ltd.	Group Company	62.00	Advance received
Pro Labels Private Limited P Ltd.	Group Company	32.00	Advance repaid
Jyoti Bhatia/Praveen Bhatia	Relative of Director/ Director	103.00	Sale of property
Praveen Bhatia	Director	1.50	Advance received
Praveen Bhatia	Director	30.80	Advance repaid



Jyoti Bhatia/Praveen Bhatia	Relative of Director/Director	1.03	TDS Recoverable on sale of property
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By order of the Board
For **Pro CLB Global Limited**

Sd/-

Sd/-

Nupoor Soni
(Company Secretary)
Membership No. A45714

Amrit Nirmal Chamaria
(Additional Director)
DIN: 02062349

(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005



Annexure- 'VI' to Director's Report

Details pertaining to remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The Percentage increase/decrease in remuneration of each Director, Chief Financial Officer and Company Secretary during the Financial Year 2024-25, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the F.Y. 2024-25 and the comparison of remuneration of each Key Managerial Personnel (KMP) against the performance of the Company as under:

S. No.	Name of Director/KMP and Designation	Remuneration of Director/ KMP for financial year 2024-25 (in ₹)	% Increase/ decrease in remuneration in the financial year 2024-25	Ratio of remuneration of each Director /to median remuneration of employees	Comparison of the remuneration of the KMP against the performance of the Company
1.	Mrs. Deepika Rajput	1.50 Lacs	-	-	Being the Compliance Officer of the Company, Mrs. Deepika Rajput has contribution in the form of fulfilment of legal and Secretarial Compliances.

- Relationship between average increase/ (decrease) in remuneration and Company performance:
- The key parameters for the variable component of remuneration availed by the directors.
- The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year - Not Applicable; and
- It is hereby affirmed that the remuneration paid is as per the as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

By order of the Board
For **Pro CLB Global Limited**

Sd/-
Nupoor Soni
(Company Secretary)
Membership No. A45714

Sd/-
Amrit Nirmal Chamaria
(Additional Director)
DIN: 02062349

(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005



Annexure- 'VII' to Director's Report

Report on Corporate Governance

Company's Philosophy on Corporate Governance

Corporate Governance refers to the framework of rules and practices by which the Board of Directors ensures accountability, fairness, and transparency in a Company's relationship with all its stakeholders.

The Company has established a reputation for honesty, integrity, and sound governance. The Company's philosophy on Corporate Governance envisages attainment of the highest levels of transparency, accountability and equity in all facets of its operations and in its interactions with its stakeholders, including shareholders, employees, lenders, and the government. The Company is committed to achieve and maintain the highest standards of Corporate Governance. The Company believes that all its actions must serve the underlying goal of enhancing overall stakeholder value over a sustained period of time. Moreover, the Company is not required to mandatorily comply with the provision of Regulation 17 to Regulation 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations, 2015) as its equity share capital is less than Rs.10 Crore and Net Worth is not exceeding Rs.25 Crores, as on the last day of the previous financial year.

Board of Directors

Corporate Governance practices are shaped by its Board of Directors. The Board is committed to protecting the long-term interests of all our stakeholders, and considering this, it provides objective and prudent guidance to the management. The information relating to procedures, composition, committees, etc. of the Board is provided below.

(i) Board Procedures

Pro CLB Global Limited (Formerly known as Provestment Services Limited) currently has 04 (Four) Board members which includes 2 Independent Directors (out of which one is Women Independent Director) who are eminent professionals from diverse fields, with expertise in finance, information systems, marketing, and corporate strategy. None of the Independent Directors have any material association with the Group in the past.

The Board meets at least once in a quarter to review the Company's quarterly performance and financial results. Board meetings are governed with a structured agenda. The Board periodically reviews the compliance reports with respect to laws and regulations applicable to the Company. Before the commencement of the Audit Committee meeting, members of the Audit Committee - which entirely consists of Independent Directors—have a discussion with the Statutory Auditors, in the absence of the management team or Whole-time Directors. For all major items, comprehensive Background information is provided to the Board members to enable them to take an informed decision. Once a year, the Board members participate in a strategy meeting, in which it also interacts with the management team of the Company. The Independent Directors also have a



meeting amongst themselves, after which they provide their insights to the entire Board and the management team. During the year, the Independent Directors were imparted training programmes.

(ii) Composition of the Board

The Board of Directors of the Company has an optimum combination of Non-Executive/Independent Directors having rich knowledge and experience in the industry and related sectors for providing strategic guidance and direction to the Company. The Composition of the Board and category of Directors as on March 31, 2025 is as follows:

S. No.	Name of the Director	Designation
1	Praveen Bhatia	Whole-time director
2	Benu Sehgal	Director
3	Subhash Chander Kwatra	Director
4	Niraj Nirmalkumar Chamaria	Director

All the Directors are luminous professionals with wide range of expertise and experience in the fields of Business, Law, Finance and Management.

(iii) Other Relevant Details of the Directors

Name of the Director and their Director Identification Number (DIN)	Category of Directorship	No of other Directorship (*) As on 31/03/2025	No. of equity shares held in the Company	Chairman/Chairperson of Committee (**)
Praveen Bhatia (00147498)	Whole Time Director	07	5000	Nil
Benu Sehgal (03556496)	Director	08	Nil	Chairman of Audit Committee/ Remuneration & Nomination Committee / Stakeholder's Relationship Committee
Subhash Chander Kwatra (08635939)	Director	03	Nil	Nil
Niraj Nirmalkumar Chamaria (02062351)	Director	06	495272	Nil

(iv) Re-Appointment/Retirement of Directors liable to Retire by Rotation



The Board has Four (4) Directors (Including 2 Independent Director, not liable to retire by rotation) whose period of office is liable to be determined for retirement by rotation, and out of these 3 directors (Non- Independent), one Director is whole time Director and his period is fixed for 5 years, and out of remaining director, one-third i.e. one Director shall retire at the Annual General Meeting. Thus, Pursuant to Section 152 of the Companies Act, 2013,

(v) Meetings of the Board

During the financial year 2024-25, 10 (Ten) meetings of the Board were held, as detailed herein below. The gap between two meetings did not exceed four months.

The details of the meetings held and the attendance thereof of the Members of the Board are as detailed herein below:

Date of meeting	Mr. Praveen Bhatia	Mr. Nand Kishore Verma	Mr. Anil Lakhani	Mrs. Benu Sehgal	Mr. S C Kwatra	Ms. Jyoti Aneja
27/05/2024	Yes	No	No	Yes	Yes	Yes
16/07/2024	Yes	No	No	Yes	Yes	Yes
05/08/2024	Yes	No	No	Yes	Yes	Yes
14/08/2024	Yes	No	No	Yes	Yes	Yes
22/08/2024	Yes	Yes	No	Yes	Yes	Yes
13/11/2024	Yes	Yes	No	Yes	Yes	No
03/01/2025	Yes	Yes	No	Yes	Yes	No
13/01/2025	Yes	Yes	No	Yes	Yes	No
03/02/2025	Yes	Yes	No	Yes	Yes	No
05/03/2025	Yes	Yes	No	Yes	Yes	No

(vi) Evaluation of Board's Performance:

In terms of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out Annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the committees. A structured questionnaire was circulated, covering various aspects of the Board's and Committee's functioning, cultures, performance and governance. The Board has a formal mechanism for evaluating its performance and as well as that of its Committees and individual Directors, including the Whole-time Director based on the criteria laid down by Nomination and Remuneration Committee which included attendance, contribution at the meetings and otherwise, independent judgement, safeguarding of minority shareholders interest, adherence to Code of Conduct and Business ethics, monitoring of regulatory compliance, risk assessment and review of Internal Control Systems etc.

(vii) Remuneration of Directors

The Company does not pay any remuneration/ commission to any Director of the Company. The Company reimburses the out-of-pocket expenses incurred by the directors for attending the meetings.



Further, it has not implemented any Stock Option Scheme. The Company has no pecuniary relationship/ transactions with its Directors during the Financial Year ended 31 March, 2025 except as stated above.

(viii) Code of Conduct

The Company has adopted a Code of Conduct for all its Board Members and Senior Management Personnel in compliance with the provisions of Regulation 17 (5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

All the Board Members and senior management personnel have affirmed the compliance with the Code of Conduct as on 31st March, 2025. A Declaration to this effect signed by the Director and the CFO, forms part of the Director and CFO certification and is attached with the Director's Report.

b. Compliance Officer

Ms. Deepika Rajput, Company Secretary and Compliance Officer for complying with the requirements of the Securities Laws and the Listing Agreements with the Stock Exchange.

c. Committees of Board

Under the aegis of the Board of Directors, several committees have been constituted which have been delegated powers for different functional areas. There are three Committees namely:

- 1) The Audit Committee.
- 2) Nomination Committee and Remuneration Committee.
- 3) Stakeholders Relationship Committee.

All the decisions pertaining to the constitution of the Committee(s), appointment of its Members and payment of Sitting Fees to the Committee Members for attending the Committee Meetings, are taken by the Board of Directors. Details on the role and composition of these committees, including the number of meetings held during the financial year and the related attendance, are provided below:

1) Audit Committee

The composition of the Audit Committee is as per the provision of Section 177 of Companies Act, 2013 and in terms of requirements in Regulation 18 of the SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015.

During the year there were in total 10 (Ten) Audit Committee Meetings. The said meetings were attended by all the Committee members.

The terms of reference of the Audit Committee includes the following:



- Assist the Board in its responsibility for overseeing the quality and integrity of the accounting, auditing and reporting practices of the Company and its compliance with the legal and regulatory requirements.
- To oversee the accounting and financial reporting process of the Company, the audits of the Company's financial statements, the appointment, independence, performance and remuneration of the statutory auditors including the Cost auditors, the performance of internal auditors and the Company's risk management policies.
- The terms of reference of Audit Committee cover the areas mentioned under Part C of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as well as Section 177 of the Companies Act, 2013.
- To recommend the appointment, remuneration and terms of appointment of auditors of the Company;
- To review and monitor the auditor's independence and performance, and effectiveness of audit process;
- To examine financial statement and the auditor's report thereon before submission to the Board;
- To approve any subsequent modification of transactions of the Company with the related parties;
- To scrutinize inter-corporate loans and investments; Valuation of undertakings or assets of the company, wherever it is necessary;
- To evaluate internal financial controls and risk management systems;
- To monitor the end use of funds raised through public offers and related matters; Review of the Audit Reports of the internal Auditors;
- Overseeing the Company's financial reporting process and disclosure of financial information;
- Holding discussions with the Auditors periodically about the Internal control Systems, the scope of Internal Audit, the observation of the Auditors;
- To review the functioning of the Whistle Blower mechanism;
- Approval of the appointment of CFO (i.e., the Whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
- Review of the Quarterly, Half-yearly and Annual Financial Statements before submission to the Board."



- Review/ Approval of any other matter in relation to items specified in Part C of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

Composition

The Composition of Committee is on 31.03.2025 as follows:

S. No.	Name of the Member	Category
1	Ms. Benu Sehgal	Non- Executive Woman Independent Director
2	Mr. Subhash Chand Kwatra	Non- Executive Independent Director
3	Mr. Niraj Nirmalkumar Chamaria	Director Promoter

The Composition of Committee as on date consist of followings:

S. No.	Name of the Member	Category
1	Ms. Yashvi Chaitanya Shah	Non- Executive Woman Independent Director
2	Mr. Manish Agrawal	Non- Executive Independent Director
3	Mr. Niraj Nirmalkumar Chamaria	Director Promoter

All the recommendations as made by the Audit Committee during the year were duly accepted by the Board.

All Members of Audit Committee possess rich knowledge and expertise in Financial and Management fields.

All the Meetings of the Audit Committee, held during the year, were chaired Mrs. Benu Sehgal after her designated appointment as Chairman. Statutory Auditors and Internal Auditors are invited to attend and participate at the Committee Meetings, whenever any need arise.

Meetings

During the financial year 2024-25, 10 (Ten) meetings of the Audit Committee were held, as detailed herein below. The gap between two meetings did not exceed four months.

The details of the meetings held and the attendance thereof of the Members of the Audit Committee are as detailed herein below:

Attendance			
Date of meeting	Ms. Benu Sehgal	Mr. Subhash Chand Kwatra	Mr. Niraj Nirmalkumar
27/05/2024	Yes	Yes	No
16/07/2024	Yes	Yes	No
05/08/2024	Yes	Yes	No
14/08/2024	Yes	Yes	No
22/08/2024	Yes	Yes	No



13/11/2024	Yes	Yes	No
03/01/2025	Yes	Yes	No
13/01/2025	Yes	Yes	No
03/02/2025	Yes	Yes	No
05/03/2025	Yes	Yes	Yes

2) Nomination and Remuneration Committee

The composition of the Nomination and remuneration committee is as per the provision of Section 178 of Companies Act, 2013 and in terms of requirements in Regulation 19 of the SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015.

The terms of reference of the Nomination and Remuneration Committee includes the following:

Salient functions of the NRC include, recommending to the Board about appointment and removal of the Directors, Key Managerial Personnel (KMPs), Senior Management Personnel (SMPs); carry out evaluation of every director's performance and recommend to the Board a policy pertaining to remuneration for director(s), KMPs and other employees. The terms of the reference of Nomination and Remuneration Committee also covers the areas mentioned under Part D of Schedule II of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as well as section 178 of the Companies Act, 2013.

- To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and/ or removal.
- To carry out evaluation of every director's performance.
- To formulate the criteria for determining qualifications, positive attributes and independence of a director, and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.
- To formulate the criteria for evaluation of Independent Directors and the Board.
- Devising a Policy on Board Diversity.
- To recommend/review remuneration of the Managing Director(s) and Whole-time Director(s) based on their performance and defined assessment criteria.
- To carry out any other function as is mandated by the Board from time to time and /or enforced by any statutory notification, amendment or modification, as may be applicable.

Composition

The Composition of Committee is on 31.03.2025 as follows:



S.	Name of the Member	Category
1	Ms. Benu Sehgal	Non- Executive Woman Independent Director
2	Mr. Subhash Chand Kwatra	Non- Executive Independent Director
3	Mr. Niraj Nirmalkumar Chamaria	Director Promoter

The Composition of Committee as on date consist of followings:

S.	Name of the Member	Category
1	Ms. Yashvi Chaitanya Shah	Non- Executive Woman Independent Director
2	Mr. Manish Agrawal	Non- Executive Independent Director
3	Mr. Niraj Nirmalkumar Chamaria	Director Promoter

Meetings

During the financial year 2024-25, the Committee met 2 (two) times. The details of the meetings held and the attendance there at of the Members of the Nomination and Remuneration Committee are as detailed herein below:

Attendance			
Date of meeting	Ms. Benu Sehgal	Mr. Subhash Chand Kwatra	Mr. Niraj Nirmalkumar
14/08/2024	Yes	Yes	No
05/03/2025	Yes	Yes	Yes

3) Stakeholders' Relationship Committee

Incompliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015, the Stakeholders' Relationship Committee looks into shareholders' and investors' grievances Composition.

The terms of reference of the Stakeholders' Relationship Committee includes the following:

The Terms of Reference adopted by the Committee and approved by the Board of Directors in brief are asunder:

- To approve/refuse/reject registration of transfer/transmission of Shares in a timely manner;
- To Consider and resolve the grievances of the security holders of the Company including complaints related to transfer of shares, non-receipt of declared dividends, non-receipt of balance sheet;
- To authorise printing of Share Certificates post authorization from the Board of Directors of the Company;
- To issue the Share Certificates under the seal of the Company, which shall be affixed in the presence of, and signed by:



- (i) any two Directors (including Managing or Whole-time Director, if any), and
(ii) Company Secretary / Authorised Signatory;
- To authorise issue of Duplicate Share Certificates and Share Certificates after Split / Consolidation /
 - Re-materialization and in Replacement of those which are defaced, mutilated, torn or old, decrepit, worn out or where the pages on reverse for recording transfers have been utilized;
 - To authorize to maintain, preserve and keep in its safe custody all books and documents relating to the issue of share certificates, including the blank forms of share certificates.
 - To perform all functions relating to the interests of security holders of the Company and as assigned by the Board, as may be required by the provisions of the Companies Act, 2013 and Rules made thereunder, Part D of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and/or any other regulations issued by SEBI as amended from time to time.

The Composition of Committee is on 31.03.2025 as follows:

S.	Name of the Member	Category
1	Ms. Benu Sehgal	Non- Executive Woman Independent Director
2	Mr. Subhash Chand Kwatra	Non- Executive Independent Director
3	Mr. Niraj Nirmalkumar Chamaria	Director Promoter

Meetings

During the financial year 2024-25, the Committee has met 1 (one) time. The details of the meetings held and attendance thereof of the Members of the Share Transfer and Stakeholders' Relationship Committee are as detailed herein below:

Date of meeting	Attendance		
	Ms. Benu Sehgal	Mr. Subhash Chand Kwatra	Mr. Niraj Nirmalkumar Chamaria
14/08/2024	Yes	Yes	No
05/03/2025	Yes	Yes	Yes

Details of Investor Complaints Status

The Share Department of the Company and Beetal Financial Computer Services Pvt Ltd., the RTA of the Company attend to all grievances of the shareholders and investors received directly or through SEBI, Stock Exchanges etc. Continuous efforts are made to ensure that grievances are more expeditiously redressed to the satisfaction of the investors.

During the year under review, the Company did not receive any complaints from the shareholders/investors. No complaint was pending as on 31 March, 2025.



4) **Risk Management Committee**

The provisions of this regulation shall be applicable to top 100 listed entities, determined on the basis of market capitalisation, as at the end of the immediate previous financial year.

Your Company is not required to mandatorily form Risk Management Committee as the provision is applicable to top 100 listed entities.

Furthermore, the Company has not constituted its Risk Management Committee formed by the Company under (Regulation 21 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015).

5) **General Body Meeting**

Location, date and time of the Annual General Meetings held during the last three years are given below:

Financial year	Date of Meeting	Time	Venue
2023-2024	September 16, 2024	05:00p.m	Convened through Video Conferencing and Other Audio Visual Means (OAVM)
2022-2023	September 26 th , 2023	04:00 p.m.	Convened through Video Conferencing and Other Audio Visual Means (OAVM)
2021-2022	September 29 th , 2022	04:00 p.m.	Convened through Video Conferencing and Other Audio Visual Means (OAVM)

6) **Separate Independent Directors Meeting**

As required under Clause VII of Schedule IV of Companies Act, 2013 read with Regulation 25(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Independent Directors meet at least once in a year without the presence of Executive Director or CMD or non-independent directors or members of Management and inter-alia discussed:

- The performance of non-independent directors and the Board as a whole.
- The performance of Chairman of the Company.
- Assessment of the quality, quantity and timeliness of flow of information between Management and the Board.

In addition to this meeting, interactions outside the Board Meeting also take place between the Chairman and the Independent Directors.

Accordingly, a separate meeting of Independent directors was held on 12th February, 2024 inter alia to discuss and review the performance of non-independent directors and the board as a whole; review the performance and to assess the quality, quantity and timeliness of flow of information.



The independent directors have handed over the proceedings of the meeting to the Whole-time Director of the Company.

Familiarization of Independent Directors

Pursuant to Regulation 25(7) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the listed entity shall conduct Familiarization Programme for Independent Director aims to familiarize them with the Company, their roles, rights, responsibilities in the Company that would facilitate their active participation in managing the Company. The familiarization programme also extends to other Non- Executive Directors of the Company. The details are available on Company's website i.e. www.proclbglobal.com

Performance Evaluation criteria for Independent Directors

The performance evaluation for Independent Directors is also based on the terms as specified by the Nomination and Remuneration Committee as per the PART D of Schedule II of SEBI (LODR) Regulations, 2015.

Means of Communication

- (i) The Board of Directors of the Company approves the quarterly and half-yearly/annually financial results in the Performa prescribed pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from time to time within forty-five days of the close of the respective periods (except audited results for the year/last quarter within sixty days of the end of the financial year).
- (ii) The approved financial results are e-mailed/submitted online immediately after the Board Meeting to the Stock Exchanges where the Company's shares are listed and are published in Financial Express (English) and Jansatta (Hindi) newspapers, within forty-eight hours of approval thereof by the Board of Directors.
- (iii) The Company's financial results, official news releases and presentations are displayed on the Company's website - <http://www.proclbglobal.com/>

General Shareholder Information

1	31 st Annual General Meeting: Day, Date and Time Venue	Tuesday, September 30, 2025 at 12:00pm
2	Financial Year	1 st April 2024 to 31 st March 2025
3	Date of Book Closure	24/09/2025 to 30/09/2025 (both days inclusive)
4	Listing on Stock Exchanges	The Bombay Stock Exchange Limited Mumbai PJ Towers, Dalal Street, Mumbai- 400001
5	ISIN Number for Equity Shares in NSDL & CDSL	INE438C01010
6	Corporate Identification Number(CIN)	L74899DL1994PLC058964



7	Dividend Payment Date	NA
8	Registrar to an issue and share transfer agents	M/s Beetal Financial & Computer Services Private Limited Beetal House, 3 rd Floor, 99 Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi- 110 062 Tel: 91-11-2996 1281-83 Fax: 91-11-2996 1284 Email: beetal@beetalfinancial.com
9	Share Transfer System	After considering by the Stakeholders'/Investors' Grievance Committee, the Share transfer in Physical form are registered and returned within a period of 15 days from the date of receipt in case the documents are completed in all respects. The Shares of the Company in electronic form are tradable only through the Depository Systems. The Transfer of Shares in physical form is processed by Registrar and Share Transfer Agents of the Company and thereafter the same are approved by the Company Secretary/ Directors of the Company. The Company obtains from a Company Secretary in Practice half-yearly Certificate of Compliance with the share transfer formalities and files a copy of the said certificate with stock exchange.
10	Dematerialization of shares and liquidity	The Company's shares are in process for compulsory demat mode facilitated through NSDL and CDSL. Your Directors earnestly appeal to all of you to demat your shares of the company and derive the benefits of holding the shares in electronic form. The Equity Shares of your Company are available for trading in the depository systems of both the Depositories viz., National Securities Depository Limited (NSDL) and Central Depository Services (India)Limited (CDSL). The ISIN No. allotted to the Company is INE438C01010.
11	Mandatory/Non-Mandatory Requirements	During the financial year 2024-25, the Company has duly complied with all mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
12	Outstanding GDRs/ADRs/Warrants or any convertible instruments, conversion date and likely impact on equity	The Company has not issued any GDRs/ADRs/Warrants or any Convertible instruments.



Disclosures

(a) Materially significant Related Party Transactions that may have potential conflict with the interests of company at large: -

The Company has complied with the Accounting standards on Related Party Disclosures during the Financial year 2024-25, the 'Related Party Disclosures' have been given in the Notes to Financial Statements.

(b) Disclosure of Accounting Treatment

The Accounting Standards as notified in the Companies (Accounting Standards) Rules, 2006 and as referred to under Section 129 of the Companies Act, 2013 have been followed in the preparation of the Financial Statements for the year ended 31st March, 2025.

(c) Board Disclosures – Risk Management

The Company has in place built-in internal control systems for assessing and mitigating elements of risks in relation to its operations which are followed scrupulously in day to day functioning of the Company.

The Board of Directors has formed and approved the Risk Management Policy of the Company.

(d) Details of Non-Compliance, penalties, and strictures imposed on the Company by Stock Exchange or SEBI or any statutory authority, on any matter related to capital markets, during the last three years: -

The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

S. No.	Action taken by	Details of Violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
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(e) Proceeds from Public Issues, Rights Issue and Preferential Issue etc.

The Company has not raised any funds through public issue, right issue, preferential issue etc. during the year.

(f) Related Party Transactions Policy

The Company as per the regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, has adopted the Policy on Related Party Transactions.



(g) Vigil Mechanism/Whistle Blower Policy

The Company has adopted a Whistle Blower Policy and established a vigil mechanism in line with the provisions of Section 177 of Companies Act, 2013, which aims to provide a mechanism to the employees and directors of the Company to report instances of unethical behaviour, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. It also provides or adequate safeguards against victimisation of Directors and employees who avail the mechanism and provides for direct access to the Chairman of the Audit Committee, in exceptional cases.

(h) Details of compliance mandatory requirements and adoption of non-mandatory requirements

The Company has duly complied with all the mandatory requirements of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. Besides complying with all the mandatory requirements of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, your Company has also complied with the following non-mandatory requirements:

- Submission of reports of the Internal Auditors to the Audit Committee.
- The Internal Auditor of the Company regularly reports their findings of the internal audit to the Audit Committee Members.

Other Disclosures

1. Reconciliation of Share Capital Audit

As stipulated by SEBI, a qualified Company Secretary-in-Practice carries out a Reconciliation of Share Capital Audit, to reconcile the total admitted capital with National Securities Depository Limited ("Depositories") and the total issued and listed capital with the Stock Exchanges. The audit confirms that the total issued/paid-up capital is in agreement with the aggregate of the total number of shares in physical form and the total number of shares in dematerialised form (held with Depositories). The audit report is being submitted on quarterly basis to the Stock Exchanges.

2. Corporate Disclosure practices for prevention of Insider Trading

The Board of Directors adopted the Code of Conduct for Board Members and Senior Management Personnel. The said code was communicated to the Directors and members of the senior management and they affirmed their compliance with the said Code. The Code requires the Directors and employees to act honestly, ethically and with integrity and in a professional and respectful manner.

Pursuant to the requirements of the SEBI (Prohibition of Insider Trading) Regulations, 2015, your Company has adopted Code of practices and procedures for fair disclosure of unpublished price sensitive information and Code of Conduct in order to monitor and report Insider Trading.

All Directors and the designated employees have confirmed compliance with the Code.



3. Management Discussion and Analysis Report

As per Regulation 34 and Schedule V of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Management Discussion and Analysis Report which forms part of the Annual Report is given by the means part of the Directors' Report.

4. Demat Suspense Account/Unclaimed Suspense Account

The company does not have any outstanding Demat Suspense Account/Unclaimed Suspense Account.

5. Whole Time Director/ CFO /CEO Certification

The Whole Time Director/ CFO has furnished certificate to the Board as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and same is reviewed by the Audit Committee and was placed before the Board of Directors of the Company.

6. Secretarial Audit for Financial Year 2024-25

M/s. Satish Sharma & Co, Company Secretaries, New Delhi, our Secretarial Auditor has conducted Secretarial Audit of the Company for the financial year ended 31 March, 2025, as per the provisions of Companies Act, 2013. The Secretarial Audit Report addressed to the Board of Directors of the Company forms part of this Annual Report.

7. Certificate on Corporate Governance

M/s. Satish Sharma & Co, Company Secretaries, Durg (C.G.), have certified that the Company has complied with the conditions of Corporate Governance as stipulated Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 which forms part of this Annual Report.

THERE HAS BEEN NO INSTANCE OF NON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT

DISCRETIONARY REQUIREMENTS AS SPECIFIED IN PART E OF SCHEDULE II OF SEBI (LODR), REGULATIONS, 2015

A. The Board

A non-executive chairperson may be entitled to maintain a chairperson's office at the company's expense and also allowed reimbursement of expenses incurred in performance of his duties.

B. Shareholder Rights

A half-yearly declaration of financial performance including summary of the significant events in last six-months, may be sent to each household of shareholders.



C. Modified opinion(s) in audit report

The Company may move towards a regime of financial statements with unmodified audit opinion but for this financial year, there was no modified opinion with respect to financial statements.

D. Separate posts of Chairperson and Chief Executive Officer

The Company may appoint separate persons to the post of chairperson and managing director or chief executive officer.

E. Reporting of Internal auditor

The Internal Auditor may report directly to the audit committee.

DISCLOSURE OF THE COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS SPECIFIED IN REGULATION 17 TO 27 AND CLAUSES (B) TO (I) OF SUB-REGULATION (2) OF REGULATION 46 SHALL BE MADE IN THE SECTION ON CORPORATE GOVERNANCE OF THE ANNUAL REPORT

During the Financial Year 2024-25, the Company has duly complied with the provisions of Regulation 17 to 27 and Clauses (b) to (i) of Sub-Regulation (2) of Regulation 46 of SEBI (LODR) Regulations, 2015.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Sd/-

Nupoor Soni
(Company Secretary)
Membership No. A45714

Amrit Nirmal Chamaria
(Additional Director)
DIN: 02062349

(Authorized by the Board in its meeting held dated September 05, 2025)

September 05, 2025
New Delhi 110005



Annexure- 'VIII' to Director's Report

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of
The Companies (Appointment and Remuneration Personnel Rules, 2014)]

To,
The Members,
Pro CLB Global Limited
(Formerly Provestment Services Limited)
CIN: L74899DL1994PLC058964
Regd. Off.: Building No. 5/34, Third Floor,
Pusa Road, W.E.A. Karol Bagh, New Delhi 110005

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate governance practices by **PRO CLB GLOBAL LIMITED** (Formerly Provestment Services Limited) (hereinafter called the "Company") having CIN: L74899DL1994PLC058964. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

We have examined the books, papers, minute books, forms, returns filed and other records maintained by Pro CLB Global Limited (Formerly Provestment Services Limited) (the "Company") for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-Laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment and External Commercial Borrowings; (Not Applicable to the Company as no Foreign Transactions has been done during the year under review)



- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
- a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 presently, (Substantial Acquisition of Shares and Takeovers) Regulations, 2018;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 presently (Prohibition of Insider Trading) Regulations, 2018;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 presently India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not Applicable to the Company during the Audit period.)**
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 **(Not Applicable to the Company during the Audit period.)**
 - e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not Applicable to the Company during the Audit period);**
 - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 presently (Delisting of Equity Shares) Regulations, 2018 **(Not Applicable to the Company during the Audit period);** and
 - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 presently (Buyback of Securities) Regulations, 2018 **(Not Applicable to the Company during the Audit period);**
 - i) The Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.
 - j) We have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company. The list of major head/ groups of Acts, Laws and Regulations as applicable to the Company is given under.
 1. Employees Provident Funds & Miscellaneous Provisions Act ,1952
 2. The Employees State Insurance Act, 1948
 3. Payment of Gratuity Act, 1972, and rules made there under;
 4. Maternity Benefit Act, 1961
 5. Income Tax Act, 1961
 6. GST Act
 7. Corporate tax



8. Tax Deducted at Source
9. Sexual harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013
10. The Environment (Protection) Act, 1986
11. Applicable Accounting Standards

In respect of other laws specifically applicable to the Company, we have relied on information/records produced by the Company during the course of our audit and the reporting is limited to that extent.

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

- Secretarial Standards issued by The Institute of Company Secretaries of India on meetings of the Board of Directors and General Meetings.
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (“SEBI Listing Regulations”).

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

We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

We further report that:

The Board of Directors of the Company is duly constituted/re-constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors as per Companies Act, 2013. There is change in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

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

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

Important points to keep on record:

- (a) The Company has complied and maintained the Structured Digital Database (SDD) as per the Regulation 3(5) of (Prohibition of Insider Trading) Regulations, 2015. The Company has updated all the previous data and information in the SDD software as on date and the same is inspected by the BSE.



- (b) Mr. Anil Lakhani (DIN: 00450542) has resigned from the post of Non-Executive Independent Director of the Company w.e.f. June 21, 2024.
- (c) Mr. Vinod Ralhan (DIN: 00146449) has resigned from the post of Non-Executive Director of the Company w.e.f. August 14, 2024.
- (d) Mr. Nand Kishore Verma (DIN: 03010153) was appointed as Additional Non-Executive Director of the Company w.e.f. August 14, 2024.
- (e) Ms. Jyoti Aneja (DIN: 02628815) has resigned from the office of Non-Executive Director of the Company w.e.f. September 16, 2024.
- (f) Mr. Nand Kishore Verma (DIN: 03010153) has been regularized w.e.f. September 16, 2024.
- (g) Mr. Nand Kishore Verma (DIN: 03010153) has resigned from the office of Non-Executive Director of the Company w.e.f. March 05, 2025.
- (h) Mr. Vijay Kumar (PAN: AKDPK4666K) has resigned from the office of Chief Financial officer of the Company w.e.f March 05, 2025.
- (i) Mr. Niraj Nirmal Kumar Chamaria (DIN: 02062351) appointed as an Additional Non-Executive Director of the Company w.e.f March 05, 2025.
- (j) Mr. Amrit Nirmal Chamaria (PAN: AGIPC2125J) appointed as Chief Financial Officer (CFO) of the Company w.e.f March 05, 2025.
- (k) During the year under review, registered office of the Company has been shifted from Building No. 5 First Floor, Pusa Road, W.E.A Karol Bagh, New Delhi- 110005 to 5/34, Third Floor, Pusa Road, Karol Bagh, New Delhi 110005 with effect from 31.08.2023.
- (l) During the year under review, M/s. Ahuja Arun & Co., Chartered Accountants (Firm Registration No.012985N), Chartered Accountants, has been appointed as the statutory auditor of the company for the period of 5 years, commencing from the conclusion of the forthcoming 29th Annual General meeting till the conclusion of Annual General meeting to be held in the year 2028. The Board of directors appointed M/s. Ahuja Arun & Co., Chartered Accountants (Firm Registration No.012985N), Chartered Accountants, as statutory Auditor in the Board Meeting held on 31.08.2023 and same was approved by the shareholders of the Company in the Annual General Meeting held on 26.09.2023.

We further report that:

- There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.



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

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.

For Satish Sharma & Co.,
Company Secretaries
Unique Code No.: S2021CG779500

Sd/-

Satish Sharma
Proprietor
Peer Review No.: 6703/2025
FCS 10509 | CP No. 23546
September 02, 2025 | Durg, Chhattisgarh

ICSI UDIN: F010509G001140341



'Annexure A'

To,
The Members,
Pro CLB Global Limited
(Formerly Provestment Services Limited)
CIN: L74899DL1994PLC058964
Regd. Off.: Building No. 5/34, Third Floor,
Pusa Road, W.E.A. Karol Bagh, New Delhi 110005

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

Management's Responsibility

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. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of Management. Our examination was limited to the verification of procedures on test basis.

Auditor's Responsibility

3. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis of our opinion.
4. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
5. Where ever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events.
6. We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.

Disclaimer

7. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy of effectiveness with which the Management has conducted the affairs of the company.

For Satish Sharma & Co.,
Company Secretaries
Unique Code No.: S2021CG779500

Sd/-
Satish Sharma
Proprietor
Peer Review No.: 6703/2025
FCS 10509 | CP No. 23546
September 02, 2025 | Durg, Chhattisgarh
ICSI UDIN: F010509G001140341



Annexure – I

List of documents verified:

- 1) Memorandum & Articles of Association of the Company.
- 2) Annual Report for the financial year ended 31 March, 2025 and March 31, 2025.
- 3) Minutes of meeting of Board of Directors, Audit Committee, Nomination & Remuneration Committee along with attendance register held during the financial year under report.
- 4) Minutes of General Meeting held during the financial year under report.
- 5) Statutory Registers.
- 6) Agenda papers provided to all the Directors/Members for the Board Meeting and Committee Meeting.
- 7) Declaration received from Directors of the Company pursuant to the provisions of section 184 of the Companies Act, 2013.
- 8) E-forms filed by the Company, from time to time, under the applicable provisions of the Companies Act, 1956/2013 and attachments thereof during the financial year under report.

For Satish Sharma & Co.,
Company Secretaries
Unique Code No.: S2021CG779500

Sd/-

Satish Sharma
Proprietor
Peer Review No.: 6703/2025
FCS 10509 | CP No. 23546
September 02, 2025 | Durg, Chhattisgarh

ICSI UDIN: F010509G001140341



Annexure- 'IX' to Director's Report

To,
The Board of Directors,
Pro CLB Global Limited
CIN: L74899DL1994PLC058964
Regd. Off.: Building No. 5/34, Third Floor,
Pusa Road, W.E.A. Karol Bagh, New Delhi 110005

Sir/Madam,

Annual Secretarial Compliance Report for the Financial Year 2024-25

I have been engaged by Pro CLB Global Limited (hereinafter referred to as 'the Company') bearing CIN: L74899DL1994PLC058964 whose equity shares are listed on BSE Limited (Security Code: 540703 to conduct an audit in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI's Circular No. CIR/CFD/CMD1/27/2019 dated 08th February, 2019 and to issue the Annual Secretarial Compliance Report thereon.

It is the responsibility of the management of the Company to maintain records, devise proper systems to ensure compliance with provisions of all applicable SEBI Regulations and circulars/guidelines issued there under from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the Company with provisions of all applicable SEBI Regulations and circulars/guidelines issued there under from time to time and issue a report thereon.

Our audit was conducted in accordance with Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India and in a manner, which involved such examinations and verifications as considered necessary and adequate for the said purpose.

Annual Secretarial Compliance Report is enclosed.

For Satish Sharma & Co.,
Company Secretaries
Unique Code No.: S2021CG779500

Sd/-

Satish Sharma
Proprietor
Peer Review No.: 6703/2025
FCS 10509 | CP No. 23546
September 02, 2025 | Durg, Chhattisgarh



Annual Secretarial Compliance Report of

Pro CLB Global Limited (formerly known as Provestment Services Limited)

For the financial year ended 31st March, 2025

I, Satish Sharma, Proprietor of Satish Sharma & Co, a firm of Company Secretaries, have examined:

- (a) all the documents and records made available to me and explanation provided by Pro CLB Global Limited (formerly known as Provestment Services Limited) (“the listed entity”)
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity i.e. www.proclbglobal.com
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31 March, 2025 (“Review Period”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; {Not applicable during the review period}
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 {Not applicable during the review period};
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; {Not applicable during the review period};
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 {Not applicable during the review period};



- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 {Not applicable during the review period}
- (i) The employees State Insurance Act, 1948, Employees Provident Fund and Miscellaneous Provisions Act, 1952,
- (j) Other regulations as applicable and circulars/guidelines issue there under:

and based on the above examination, I hereby report that, during the Review Period:

- a) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued there under insofar as it appears from my/our examination of those records.
- b) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder.
- c) The listed entity has taken the following actions to comply with the observations made in previous reports- YES.
- d) The Company has complied and maintained the Structured Digital Database (SDD) as per the Regulation 3(5) of (Prohibition of Insider Trading) Regulations, 2015. The Company has updated all the previous data and information in the SDD software as on date and the same is inspected by the BSE.
- e) Mr. Anil Lakhani (DIN: 00450542) has resigned from the post of Non-Executive Independent Director of the Company w.e.f. June 21, 2024.
- f) Mr. Vinod Ralhan (DIN: 00146449) has resigned from the post of Non-Executive Director of the Company w.e.f. August 14, 2024.
- g) Mr. Nand Kishore Verma (DIN: 03010153) was appointed as Additional Non-Executive Director of the Company w.e.f. August 14, 2024.
- h) Ms. Jyoti Aneja (DIN: 02628815) has resigned from the office of Non-Executive Director of the Company w.e.f. September 16, 2024.
- i) Mr. Nand Kishore Verma (DIN: 03010153) has been regularized w.e.f. September 16, 2024.
- j) Mr. Nand Kishore Verma (DIN: 03010153) has resigned from the office of Non-Executive Director of the Company w.e.f. March 05, 2025.
- k) Mr. Vijay Kumar (PAN: AKDPK4666K) has resigned from the office of Chief Financial officer of the Company w.e.f March 05, 2025.



- l) Mr. Niraj Nirmal Kumar Chamaria (DIN: 02062351) appointed as an Additional Non-Executive Director of the Company w.e.f March 05, 2025.
- m) Mr. Amrit Nirmal Chamaria (PAN: AGIPC2125J) appointed as Chief Financial Officer (CFO) of the Company w.e.f March 05, 2025.
- n) During the year under review, M/s. Ahuja Arun & Co., Chartered Accountants (Firm Registration No.012985N), Chartered Accountants, was appointed as the statutory auditor of the company for the period of 5 years, commencing from the conclusion of the 29th Annual General meeting till the conclusion of Annual General meeting to be held in the year 2028.

I also report that in terms of the circulars issued by BSE Limited and National Stock Exchange of India Limited on March 16, 2023 respectively, I also affirm the following(s):

(a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder;

(b) The listed entity has taken the following actions to comply with the observations made in previous reports: NA

(c) I/we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS
1.	Secretarial Standard: The compliances of listed entities are in accordance with the Secretarial Standards and Auditing Standards issued by ICSI, namely CSAS-1 to CSAS-3	Yes	The Company has generally complied with Secretarial Standards with respect to Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India.
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/ circulars/guidelines issued by SEBI	Yes	Nil



3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none">• The Listed entity is maintaining a functional website• Timely dissemination of the documents/ information under a separate section on the website• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website	Yes	Nil
4.	<p>Disqualification of Director:</p> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013</p>	Yes	Nil
5.	<p>To examine details related to Subsidiaries of listed entities:</p> <p>(a) Identification of material subsidiary companies;</p> <p>(b) Requirements with respect to disclosure of material as well as other subsidiaries</p>	NA NA	The company does not have any subsidiary company during the financial year 2024-25
6.	<p>Preservation of Documents:</p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015</p>	Yes	Nil
7.	<p>Performance Evaluation:</p> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations</p>	Yes	Nil



8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions</p> <p>(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee</p>	Yes	Nil
		NA	Nil
9.	<p>Disclosure of events or information:</p> <p>The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	Nil
10.	<p>Prohibition of Insider Trading:</p> <p>The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	Yes	Nil
11.	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>No Actions taken against the listed entity/ its promoters/directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder</p>	Yes	Nil
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries</p>		Nil



	In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	No	
13.	Additional non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	YES	Nil

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Satish Sharma & Co.,
Company Secretaries
Unique Code No.: S2021CG779500

Sd/-
Satish Sharma
Proprietor
Peer Review No.: 6703/2025
FCS 10509 | CP No. 23546
September 02, 2025 | Durg, Chhattisgarh
ICSI UDIN: F010509G001140363



Annexure- 'X' to Director's Report

Certification by Executive Director (ED) / CFO of the Company

To,
The Board of Directors,
Pro CLB Global Limited
CIN: L74899DL1994PLC058964
Regd. Off.: Building No. 5/34, Third Floor,
Pusa Road, W.E.A. Karol Bagh, New Delhi 110005

We, Niraj Nirmalkumar Chamaria (DIN: 02062351) Director and Vinod Nagappa Mendon, Chief Financial Officer (CFO) of M/s Pro CLB Global Limited, to the best of our knowledge and belief certify that:

- A. We have reviewed the financial statements and the cash flow statement of the Company for the year ended 31 March, 2025 and to the best of my knowledge and belief we hereby certify that:
- (i) these statements do not contain any materially untrue statement or omit to state a material fact or contains statement that might be misleading;
 - (ii) 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.
- B. We also certify, that based on our knowledge and the information provided to us, there are no transactions entered into by the Company, which are fraudulent, illegal or violate the Company's code of conduct.
- C. The Company's other certifying officers and we are responsible for establishing and maintaining internal controls for financial reporting and procedures for the Company and we have evaluated the effectiveness of the Company's internal controls and procedures pertaining to financial reporting.
- D. The Company's other certifying officers and we have disclosed, based on our most recent evaluation, wherever applicable, to the Company's auditors and through them to the Audit Committee of the Company's Board of Directors:
- a. All significant deficiencies in the design or operation of internal controls, which we are aware and have taken steps to rectify these deficiencies;
 - b. Significant changes in internal control over financial reporting during the year;
 - c. Any fraud, for which we have become aware of and that involves Management or other employees who have a significant role in the Company's internal control systems over financial reporting;



- d. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Niraj Nirmalkumar Chamaria
(Director)
DIN: 02062351

Sd/-

Vinod Nagappa Mendon
(Chief Financial Officer)
PAN: BEUPM3862B

September 05, 2025
New Delhi 110005



DECLARATION BY THE WHOLE-TIME DIRECTOR UNDER
SEBI (LODR) REGULATIONS, 2015

I hereby confirm that all Board Members and Senior Management Personnel have confirmed compliance with Code of Conduct for Directors and Senior Management Personnel for the Financial Year ended 31 March, 2025.

By order of the Board
For **Pro CLB Global Limited**

Sd/-

Amrit Nirmal Chamaria
(Director)
DIN: 02062349

September 05, 2025
New Delhi 110005



Annexure- 'XI' to Director's Report

Certificate on Corporate Governance

of

Pro CLB Global Limited for the year ended March 31, 2025

(As per Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI(LODR)], as required in Regulation 15(2) of SEBI (LODR).

To,
The Board of Directors,
Pro CLB Global Limited
CIN: L74899DL1994PLC058964
Regd. Off.: Building No. 5/34, Third Floor,
Pusa Road, W.E.A. Karol Bagh, New Delhi 110005

We have examined the compliance of the conditions of Corporate Governance by **Pro CLB Global Limited** (Formerly Provestment Services Limited) for the year ended 31 March, 2025 as per Regulations 17-27, clauses (b) to (i) of Regulation 46(2) and as stipulated in the paragraphs C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR)], as required in Regulation 15(2) of SEBI (LODR) of the said Company with the Stock Exchange in India.

The compliance of conditions of Corporate Governance is the responsibility of the Company's management. Our examination was limited to the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of an opinion on the Financial Statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned SEBI (LODR) Regulations, 2015.

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

The Certificate is addressed and provided to the members of the Company solely for the purpose to enable the Company to comply with the requirements of the Listing Regulations, and it should not be used by any other person or for any other purpose.

Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.



Note: As per the relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 (“Listing Regulations”) as referred to in Circular No. SEBI/LAD-NRO/GN/2015-16/013 dated 2nd September, 2015 Regulation 15(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate governance provisions as specified in regulations 17 to 27 and Clause (b) to (i) of sub-regulation (2) of Regulation 46 and paras C, D and E of schedule V of Chapter IV of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 shall not apply to the company for the period April 1, 2023 to 31 March, 2025.

For Satish Sharma & Co.,
Company Secretaries
Unique Code No.: S2021CG779500

Sd/-

Satish Sharma
Proprietor
Peer Review No.: 6703/2025
FCS 10509 | CP No. 23546
September 02, 2025 | Durg, Chhattisgarh

ICSI UDIN: F010509G001140451



Annexure- 'XII' to Director's Report

Conservation of Energy, Technology Absorption & Foreign Exchange Earnings & Outgo

The details of conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo are as follows:

a) Conservation of Energy

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

b) Technology Absorption

The Company has not carried out any research and development activities. Accordingly, the information related to technology absorption is not applicable to your Company.

c) Foreign exchange earnings and Outgo

During the year, the Company has no Outgo but having following Foreign exchange earnings:

Date	Nature of Income	Remarks
	-----NIL-----	



To
The Board of Directors
Pro CLB Global Limited
(Formerly known as Provestment Services Limited)
5/34, THIRD FLOOR, PUSA ROAD,
W.E.A. KAROL BAGH, NEW DELHI 110005

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Standalone Financial Statements for the financial year 2024-25

Opinion

We have audited the accompanying standalone financial statements of **Pro CLB Global Limited** ("*the Company*") (formerly known as Provestment Services Limited), which comprise the Balance Sheet as at 31 March, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by 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 the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2025, its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Emphasis of Matter

We draw attention to Note 33 of the financial statements, which describes that The Company has entered into a Collaboration Agreement on dated July 02, 2018, with M/S ANA Resorts Private Limited to develop a commercial property located at plot no 29, Shanker Road, New Delhi. During the previous years, the Company has made capital advance amounting to Rs. 4.50 Crore for the development of the said commercial property, which is still outstanding as at the close of the year.

Key Audit Matters



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

Responsibility of Management for the standalone financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 scepticism throughout the audit. We also:

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



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management & Board of Directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the 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 purpose of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Ind-AS standalone financial statements i.e., Balance Sheet, Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid Ind-AS standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of written representations received from the directors and the same was taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of section 164 (2) of the Act;
- (f) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197(16) of the Act.
- (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure B**” to this report;
- (h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations on its financial position in its standalone financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. During the period there is no requirement of any amount to be transferred of an unclaimed dividend to the Investor Education and Protection fund under section 124(5) of the Companies Act, 2013
 - iv. a) 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 person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



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

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

- v. No dividend has been declared or paid during the year by the company.
- vi. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and this included an assessment of the adequacy and completeness of the audit trail. Based on our examination which included test checks of audit trail, we did not come across any instance, where the audit trail is not maintained.

Reporting on Rules 11 (g) is applicable from the financial year 2024-25. Accordingly, this reporting w.r.t. preservation of audit trail would be relevant from the second year i.e., financial year 2024-25.

For Ahuja Arun & Co.
Chartered Accountants
ICAI Firm Registration Number 012985N

CA Arun Ahuja
Partner
Membership Number: 089709
Place of Signature: New Delhi
Date: 02.08.2025
UDIN:



ANNEXURE A TO THE AUDITOR'S REPORT

The annexure referred to in Independent Auditor's Report dated to the members of the Company on the financial statements for the year ended 31st March 2025, we report that:

- (i) In respect of fixed assets:
 - a. The Company is maintaining proper records showing full particulars including quantitative details and situation of fixed assets i.e., Property, Plant & Equipment.
- (ii) As informed to us, the fixed assets i.e. Property, Plant & Equipment has been physically verified by the management during the year and no material discrepancies were noticed on such verification.
 - a. According to the information and explanations given to us and the records of the company examined by us, the title deeds of immovable properties are held in the name of the company.
 - b. The Company does not revalue any of its fixed assets during the year, accordingly the requirement of clause 3(i)(d) of the order is not applicable to the company.
 - c. As explained 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, accordingly the requirement of clause 3(i)(e) of the order is not applicable to the company.
- (iii)
 - a. The physical verification of inventory has been conducted at reasonable intervals by the management during the year and, in our opinion, the coverage and procedures of such verification by Management is appropriate. However, no discrepancies were reported by the management as per the physical stock taking performed during the year.
 - b. The Company has not availed any working capital limits in excess of Rs. 5 crores, in aggregate during any point of time in the previous year, from banks or financial institutions based on security of current assets, accordingly the requirements under paragraph 3(ii)(b) of the Order are not applicable to the Company.
- (iv) The Company has not 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, accordingly the requirements under paragraph 3(iii)(a), (b),(c),(d) & (f) of the Order are not applicable to the Company.
- (v) In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.



- (vi) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended) and does not have any unclaimed deposits as on 31 March, 2025. Accordingly, the provisions of clause 3(v) of the Order are not applicable to the company.
- (vii) The maintenance of cost records under sub section (1) of section 148 of the Companies Act, 2013, is not applicable to the Company. Hence, the clause (vi) of the order regarding maintenance of cost records is not applicable to the company.
- (viii) According to the information and explanations given to us and based on the records of the company examined by us in respect of statutory dues:
- a. Amount deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, employee' state insurance, income tax, value added tax, duty of Customs, service tax, Goods and Service tax, cess and other material statutory dues have been regularly deposited during the year by the company with the appropriate authorities. As explained to us, there are no outstanding statutory dues as at the last day of the financial year i.e., 31 March 2024 for a period of more than six months from the date they became payable.
 - b. There are no material dues of provident fund, Income tax, Sales Tax, Service Tax, Goods and Service tax and other statutory dues which have not been deposited with the appropriate authorities on account of any dispute.
- (ix) As explained to us and on the basis of information available, no transaction found which is not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (x)
- a. The Company has not defaulted on repayment of loans or other borrowings or in the payment of interest thereon to any lender.
 - b. The Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.
 - c. Term loans were applied for the purpose for which the loans were obtained.
 - d. On an overall examination of the financial statements of the Company, no funds raised on short term basis have been used for long-term purposes by the Company.
 - e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.
 - f. The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.



(xi)

- a. The Company has not raised any money by way of initial public offer / further public offer/ debt instruments and term loans. Accordingly, reporting under clause 3 (x)(a) is not applicable to the Company and hence not commented upon.
- b. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made a preferential allotment of shares during the year under review.

(xii)

- a. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or on the company by the officers and employees of the Company has been noticed or reported during the year.
- b. During the performance of duties as auditor, we have not noticed any fraud or reason to believe of involvement of any fraud during the year, in the Company. Hence no form ADT-4 has been filled by us.
- c. No whistle – blower complaints have been received by the Company during the year, accordingly the provisions of clause 3(xii)(c) of the Order are not applicable to the company.

(xiii) In our opinion, the Company is not a Nidhi company. Therefore, the provisions of clause 3(xii)(a), (b) &(c) of the order are not applicable to the Company and hence not commented upon.

(xiv) According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.

(xv)

- a. According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business.
- b. We have considered the report of Internal audit in course of performance of audit duties.

(xvi) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

(xvii) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

- a. The company is not involved in any non-banking financial or housing fiancé activities during the year, accordingly clause 3 (xvi)(b) of the order are not applicable to the company.



- b. The Company is not a Core Investment Company, hence clause 3(xvi)(d) are not applicable to the company.
- c. The Company is not part of any group, which are core investment company, accordingly clause 3(xvi)(d) of the order is not applicable to the company.
- (xviii) The company has not incurred cash loss in the current financial year. The Company had incurred cash loss amounting to Rs.110.29 lakhs in the preceding financial year.
- (xix) There has been resignation of the statutory auditors during the year, and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.
- (xx) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report 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
- (xxi) The Company is not falling under the proviso of section 135 of the Companies Act, hence the provision of clause 3(xx) (a) & (b) of the order is not applicable to the company.
- (xxii) Paragraph 3(xxi) of the order is not applicable to the company as this is a standalone financial statement of the company.

For Ahuja Arun & Co.
Chartered Accountants
ICAI Firm Registration Number 012985N

CA Arun Ahuja
Partner
Membership Number: 089709
Place of Signature: New Delhi
Date: 02.08.2025
UDIN: 24089709BKDHZS1175



ANNEXURE B

To the Independent Auditor's Report of Even Date on The Financial Statements of Pro CLB Global Limited.

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 **Pro CLB Global Limited** ("*the Company*") (formerly known as Provestment Services Limited) as of 31 March, 2025, 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. 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 the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



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

Inherent Limitations of Internal Financial Controls 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, adequate internal financial controls with reference to Standalone financial statements and such internal financial controls with reference to Standalone financial statements were operating effectively as at 31 March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For **Ahuja Arun & Co.**
Chartered Accountants
ICAI Firm Registration Number 012985N

CA Arun Ahuja
Partner
Membership Number: 089709
Place of Signature: New Delhi
Date: 02.08.2025
UDIN: 24089709BKDHZS1175



M/S PRO CLB GLOBAL LIMITED			
(Formerly known as M/s Provestment Services Limited)			
CIN- L74899DL1994PLC058964			
BALANCE SHEET AS AT 31ST MARCH-2025			
			(Amount In Lakhs)
Particulars	Note	As at 31st March, 2025	As at 31st March, 2024
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3A	-	32.02
Investment Property	3B	-	82.29
Intangible Assets	3C	-	.23
Intangible assets under development	-	-	-
Financial Assets			
Investments	4(a)	-	-
Loans	4(b)	-	-
Other Financial Assets	4(c)	-	-
Deferred Tax Assets (Net)	5	.48	6.11
Other Non-Current Assets	6	450.00	450.00
Total Non-Current Assets		450.48	570.65
Current Assets			
Inventories	7	-	.14
Financial Assets			
Investments	8(a)	-	-
Trade Receivables	8(b)	50.46	95.86
Cash and cash equivalents	8(c)	1.56	13.12
Loans	8(d)	-	-
Other Financial Assets	8(e)	-	-
Other Current Assets	9	647.73	613.43
Total Current Assets		699.75	722.55
Total Assets		1150.23	1293.20
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	10	510.30	510.30
Other Equity	11	495.80	593.83
Total Equity		1006.10	1104.13
Liabilities			
Non-current liabilities			
Financial Liabilities			
Borrowings	12	-	-
Provisions	13	.30	.30
Deferred tax liabilities (Net)	14	-	-
Total non-current liabilities		.30	.30
Current liabilities			
Financial Liabilities			
Borrowings	15(a)	-	2.00
Trade payables	15(b)	-	-
- total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises		-	7.63
Other Financial Liabilities	15(c)	-	-
Other Current liabilities	16	36.10	172.71
Provisions	17	107.73	6.43
Total Current Liabilities		143.83	188.78
Total Liabilities		144.13	189.07
Total Equity and Liabilities		1150.23	1293.20
Significant Accounting Policies and Notes on Accounts	1-2		
As per our report of even date attached		On behalf of the Board of Directors	
For Ahuja Arun & Co.			
Chartered Accountants			
		Praveen Bhatia	Nirajnirmal Kumar Chamaria
		Director	Director
		DIN: 00147498	DIN: 02062351
CA Arun Ahuja			
Partner			
M.No. 089709, FRN-012985N			
UDIN:		Vinod Naggapa Mendon	Deepika Rajput
Place: New Delhi		CFO	Company Secretary
Date: 30.05.2025		PAN: BEUPM3862B	PAN: AMUPD4639A



M/S PRO CLB GLOBAL LIMITED			
(Formerly known as M/s Provestment Services Limited)			
CIN. L74899DL1994PLC058964			
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH,2025			
<i>(Amount In Lakhs)</i>			
Particulars	Notes	For the year ended 31st March, 2025	For the year ended 31st March, 2024
INCOME			
Revenue from operations			
Income from Services	18	-	35.91
Other Income	19	60.54	65.00
Total Income		60.54	100.91
EXPENSES			
Purchase of Stock-in-Trade	20	.00	.00
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	21	.14	1.31
Employee Benefits Expense	22	9.45	17.70
Finance Costs	23	.07	.76
Depreciation / Amortisation and Depletion Expense	24	5.06	12.18
Other Expenses	25	127.93	44.74
Total Expenses		142.64	76.69
Profit/ (Loss) Before Exceptional Items and Tax		- 82.10	24.22
Exceptional Items	26	- 9.11	-
Net Profit / (Loss) Before Tax		- 91.21	24.22
Tax Expenses			
Current Tax	17	1.19	6.43
Deferred Tax Adjustment	5	5.63	-.47
Net Profit / (Loss) After Tax		- 98.03	18.25
Other comprehensive income:			
i. Items that will not be reclassified to Statement of Profit and Loss		-	-
ii. Income tax relating to items that will not be reclassified to Statement of Profit and Loss		-	-
iii. Items that will be reclassified to Statement of Profit and Loss		-	-
iv. Income tax relating to items that will be reclassified to Statement of Profit and Loss		-	-
Total comprehensive income for the year		- 98.03	18.25
Earnings per equity share of face value of Rs. 10 each			
Basic		(1.92)	0.36
Diluted	45	(1.92)	0.36
Significant Accounting Policies and Notes on Accounts		1-2	
As per our report of even date attached		On behalf of the Board of Directors	
For Ahuja Arun & Co. Chartered Accountants		Praveen Bhatia Director DIN: 00147498	Nirajnirmal Kumar Chamaria Director DIN: 02062351
CA Arun Ahuja Partner M.No. 089709, FRN-012985N UDIN: Place: New Delhi Date: 30.05.2025		Vinod Naggapa Mendon CFO PAN: BEUPM3862B	Deepika Rajput Company Secretary PAN: AMUPD4639A



M/S PRO CLB GLOBAL LIMITED		
(Formerly known as M/s Provestment Services Limited)		
(CIN No. L74899DL1994PLC058964)		
CASH FLOW STATEMENT		
	<i>(Amount In Lakhs)</i>	
PARTICULARS	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Cash Flow from Operating Activities		
Profit / (Loss) before tax and extra ordinary item	- 91.21	24.22
Adjustment for :-		
Depreciation	5.06	12.18
Provision for Gratuity	.00	.02
Interest Paid	.03	.60
Balances assets W/off	.00	.96
Interest Received	- 52.84	- 57.60
Fixed Assets Written Off	.23	.00
Loss/ (Profit) on sale of Fixed Assets	11.36	.00
Loss/ (Profit) on sale of investment	- 24.83	.00
Operative loss before working capital changes	- 152.21	- 19.62
Adjustment for : Trade & Other Receivable	45.41	99.77
Inventory	.14	1.31
Other Current Assets	- 34.29	- 18.83
Trade Payable	- 7.63	- 1.26
Short Term Borrowings	- 2.00	- 18.87
Other Current Liabilities	- 30.07	- 139.06
Cash Generated from Operation	- 180.67	- 96.56
Interest Paid-Operations	.00	.00
Cash Flow Before Extraordinary Item	- 180.67	- 96.56
Taxes Paid	6.43	9.20
Net Cash Flow generated / (used) from Operating Activities	- 187.10	- 105.76
Cash Flow from investing Activities		
Add: Sale of Investment	106.08	.00
Less: Purchase of fixed Assets	.00	- 8.56
Add: Sales of Fixed Assets	16.65	.00
Add: Bank FDR matured	.00	57.67
Add: Interest received	52.84	57.60
Net Cash Flow generated / (used) from investing Activities	175.57	106.70
Cash Flow from Financing Activities		
Proceeds(repayment) Borrowing	.00	- 8.32
Interest Paid	- .03	- .60
Other Financial Assets	.00	.00
Net Cash Flow generated / (used) from Financing Activities	- .03	- 8.92
Net increase in Cash and Cash Equivalents	- 11.56	- 7.98
Opening Cash & Cash Equivalents	13.12	21.10
Closing Cash & Cash Equivalents	1.56	13.12



Note:		
a. The above Cash Flow Statement is prepared under Indirect Method as provided by Ind AS 7 "Statement of Cash Flow" notified under Companies (Indian Accounting Standards) Rules, 2015. Figures in brackets represents cash outflow.		
		<i>(Amount In Lakhs)</i>
	2024-2025	2023-2024
b. Cash and Cash Equivalents comprise of:		
Balance with Schedule banks in current accounts	1.55	13.05
Cash on Hand	0.01	0.08
Total	1.56	13.12
The notes form an integral part of the Statement of Cash Flow		
Significant Accounting Policies and Notes on Accounts		
1-2		
As per our report of even date attached		
For and on behalf of the Board of Directors		
For Ahuja Arun & Co.		
Chartered Accountants	Praveen Bhatia	Nirajnirmal Kumar Chamaria
	Director	Director
	DIN: 00147498	DIN: 02062351
CA Arun Ahuja		
Partner		
M.No. 089709, FRN-012985N	Vinod Naggapa Mendon	Deepika Rajput
UDIN:	CFO	Company Secretary
Date: 30.05.2025	PAN: BEUPM3862B	PAN: AMUPD4639A



M/S PRO CLB GLOBAL LIMITED
(Formerly known as M/s Provestment Services Limited)
CIN- L74899DL1994PLC058964

Notes Forming Part of the Financial Statements

Note: 1

Corporate information:

PRO CLB GLOBAL LIMITED (Formerly Known as Provestment Services Limited) is public limited company listed on Bombay stock exchange and the company was earlier engaged in diversified business of - Air Ticketing, Tour Operator & Money Changer and providing professional Services to corporate entities across the globe. But during the FY 2021-22, the company has changed its name from PROVESTMENT SERVICES LIMITED TO PRO CLB GLOBAL LIMITED. The company has changed its line of business to the activity of marketing of various consumer durables and Footwear, Sportswear and Apparels Packaging material, Cosmetics etc. The company has not started the new business activities and is looking for possible avenues.

Note: 2

Significant Accounting Policies

Set out hereunder are the significant accounting policies adopted by the company in the preparation of the accounts for the year ended 31st March 2025. There is no material change in accounting policies of the Company

a) Basis of Accounting:

i) Compliance with Ind AS

The financial statements comply in all material aspect with Indian accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up-to the year 31st March 2025 were prepared in accordance with the Ind accounting standards notified Companies (Ind Accounting Standards) Rules, 2016 (as amended) and other relevant provisions of the Act.

ii) Historical Cost Convention

The accounts of the Company are prepared under the historical cost convention and in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013 except where otherwise stated. There is no material change in the accounting policies of the company as compared to the previous year.

iii) Operating Cycle

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 Schedule III to the Companies Act, 2013 and Ind AS-1-



Presentation of Financial Statements based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents.

iv) **Property, Plant and Equipment's**

Property, Plant and Equipment's are stated at historical cost less depreciation and amortization and impairment losses, if any. Such cost includes purchase price, borrowing cost inward freight, duties, taxes and any other cost directly attributable to bringing the assets into its working conditions for its intended use. Subsequent costs are included in the assets carrying amount only when it is probable that future economic benefits associated with the item will be realized. All other repairs and maintenance costs are charged to the statement of Profit and Loss as incurred.

Depreciation Method

Depreciation is provided on property, plant and equipment's so as write off the cost of assets less their residual value over their useful life using the straight-line method as specified in Schedule II of the Companies Act, 2013. Life of Assets has been taken by management is as under: -

Assets	Life (In Years)
Furniture and Fittings	10
Motor Vehicles- Car, Bikes, etc.	10
Office Equipment's	5
Computer, Laptops, etc.	3

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

v) **Investment properties**

Property that is held for long term rental yields or for capital appreciation or both, and that is not occupied by the company (if any), will be classified as Investment Property. Investment Property will be initially measured at cost, including related transactions costs and where applicable borrowing costs. Subsequent expenditures are capitalized to the assets carrying amount only when it is probable that future economic benefits associated with the item will be measured reliably. All other repairs and maintenance costs are charged to the statement of Profit and Loss as incurred.

Investment Properties are depreciated using the straight-line method over their estimated useful lives. Investment properties generally have a useful life of 30 years.

vi) **Intangible Assets**

- a. In respect of Intangible Assets-Portal depreciation is provided for as per the written down method over the useful like of assets as specified in schedule II of Companies Act, 2013.
- b. In respect of Intangible asset- BSE Listing Rights Company will amortize using the straight-line method over 5 years.



vii) **Revenue Recognition**

Revenue is measured at fair value of the consideration received or receivable. Amount disclosed as revenue net of returns but exclusive of goods and service tax.

Revenue from sale of services is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably

viii) **Employees benefits:**

a) **Short Term Obligations**

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees 's services up-to the end of the reporting period and measured at the amount expected to be paid when the liabilities are settled. The liabilities are shown under the head other current liabilities.

b) **other employee benefits:**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the service rendered by employees is recognized during the period when employees render the service.

Proper provision made for gratuity and provident fund by the company for post-employment. Provision of gratuity is not certified by the Actuarial.

c) **Post-employment benefits plans:**

The Company operates the following post-employment schemes:

- Defined benefit plans such as gratuity and
- Defined contribution plans such as provident fund and pension scheme

ix) **Financial Instruments**

A. **Initial recognition and measurement**

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognized using trade date accounting.

B. **Subsequent measurement**

Debt Instrument

- Financial assets carried at amortized cost (AC)

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order 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 at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets 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 at fair value through profit or loss (FVTPL)
A financial asset which is not classified in any of the above categories is measured at FVTPL.

Equity Instruments

The Company subsequently measures all equity investments at fair value. Where the company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains or losses to profit or loss as other income when the company rights to receive payment is established.

Changes in the fair value of financial assets at fair value through profit or loss are recognized in other gain/ losses in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investment measured at FVOCI are not reported separately from other changes in fair value.

C. Derecognition of financial instruments

A financial asset is derecognized only when:

- The company has transferred the rights to receive cash flows from the financial assets or
- Retains the contractual rights to receive the cash flows of the financial assets but assumes contractual obligations to pay the cash flows to one or more recipients.

Where the company transferred the financial assets, the company evaluates whether it has transferred substantially all risks and reward of ownership of the financial assets. In such cases, the financial asset is derecognized. Where the entity has not transferred substantially all risks and rewards of the ownership of the financial assets, the financial assets is not derecognized.

Where the company retains control of the financial assets, the asset is continued to be recognized to the extent of continuing involvement in the financial assets.

x) Earnings per share

Earnings per share is calculated by dividing the profit attributable to owners of the company by the weighted average number of equities shares outstanding during the financial year.

xi) Taxes on Income

Current Income Tax

Current Income tax is determined on the basis of taxable income in accordance with the provisions of Income Tax Act 1961.

Deferred Tax

Deferred Tax liability / assets resulting from time difference between accounting income and the taxable income is accounted from considering the tax rate and the laws that have been enacted or substantively enacted as on the reported date.



Deferred tax is recognized and carried forward only, to the extent that is reasonable certainty that the assets will be released in future. Deferred tax assets are reviewed at each reporting period.

M/S PRO CLB GLOBAL LIMITED (Formerly known as M/s Provestment Services Limited) For the year ended 31st March, 2025						
Statement of Changes in Equity						
A. EQUITY SHARE CAPITAL						
<i>(Amount in ₹ Lakhs)</i>						
Particulars	Note	31st March, 2025	31st March, 2024			
Balance at the beginning of the reporting period	10	510.30	510.30			
Changes in equity share capital due to prior period errors		.00	.00			
Restated balance at the beginning of the current reporting period	10	510.30	510.30			
Changes in equity share capital during the year		.00	.00			
Balance at the end of the reporting period	10	510.30	510.30			
B. OTHER EQUITY						
<i>(Amount in ₹ Lakhs)</i>						
Particulars	Reserves and Surplus				Other Comprehensive Income (OCI)	Total
	Capital Reserve	Securities Premium	General Reserves	Other Reserves		
As at 31st March, 2023	101.34	.00	60.00	414.25	.00	575.60
Profit for the year	.00	.00	.00	18.25	.00	18.25
Add/ (Less): Adjustments	.00	.00	.00	- .02	.00	- .02
As at 31st March, 2024	101.34	.00	60.00	432.48	.00	593.83
Profit for the year	.00	.00	.00	- 98.03	.00	- 98.03
Add/ (Less): Adjustments	.00	.00	.00	.00	.00	.00
As at 31st March, 2025	101.34	.00	60.00	334.46	.00	495.80





M/S PRO CLB GLOBAL LIMITED										
(Formerly known as M/s Provestment Services Limited)										
For the year ended 31ST MARCH, 2025										
NOTE-3: PROPERTY PLANT AND EQUIPMENT										(Amount in Lakhs)
Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost	Addition	Sold/ Adjustments	Total	As On	during	Adjust. during	Total	Total	
	As on 01.04.2024	during the period	during the Year	as on 31.03.2025	01.04.2024	the Period	the Period	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
3A: Property Plant and Equipment										
Plant & Machinery	15.65	.00	15.65	.00	14.61	.00	14.61	.00	.00	1.04
Computer	18.12	.00	18.12	.00	17.22	.00	17.22	.00	.00	.90
Vehicles	62.36	.00	62.36	.00	34.63	3.70	38.33	.00	.00	27.73
Scooter/Bike	2.80	.00	2.80	.00	2.80	.00	2.80	.00	.00	.00
Office/Furniture & Fixture	18.18	.00	18.18	.00	16.22	.26	16.48	.00	.00	1.96
Office Equipments	6.92	.00	6.92	.00	6.53	.05	6.59	.00	.00	.39
	124.03	.00	124.03	.00	92.01	4.01	96.02	.00	.00	32.02
3B: Capital Work In Progress										
Capital work In Progress	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
3C: Investment Properties										
Building	91.71	.00	91.71	.00	9.43	1.04	10.47	.00	.00	82.29
	91.71	.00	91.71	.00	9.43	1.04	10.47	.00	.00	82.29
3D: Intangible Assets										
Portal (www.Proyatra.com)	58.46	.00	58.46	.00	58.22	.00	.23	.00	.00	.23
BSE Listing Rights	25.00		25.00	.00	25.00	.00	.00	.00	.00	.00
	83.46	.00	83.46	.00	83.22	.00	.23	.00	.00	.23
TOTAL (3A+3B+3C+3D)	299.19	.00	299.19	.00	184.66	5.06	106.72	.00	.00	114.54
PREVIOUS YEAR	313.23	8.56	22.60	299.19	194.12	12.18	21.64	184.66	114.54	119.11



M/S PRO CLB GLOBAL LIMITED			
(Formerly known as M/s Provestment Services Limited)			
NOTES TO THE FINANCIAL STATEMENTS			
		(Amount in Lakhs)	
Note	Particulars	31st March,2025	31st March,2024
	<u>Non Current Assets</u>		
4	<u>Financial Assets</u>		
4 (a)	Investments	-	-
4 (b)	Loans	-	-
4 (c)	Other Financial Assets	-	-
	Total	-	-
5	<u>Deferred Tax Assets (Net)</u>		
	Opening Deferred tax asset	6.11	5.65
	Deferred tax asset:		
	Provision for gratuity	.07	.01
	Carried forward loss and unabsorbed depreciation	.41	4.44
	Total	.48	4.45
	Deferred tax liability :		
	Difference in written down value of fixed assets as per books and Income Tax Act, 1961	.00	- 1.67
	Closing Deferred tax asset	.48	6.11
	Deferred Tax Adjustment during the year in profit and loss accounts	- 5.63	.47
6	<u>Other Non Current Assets</u>		
	Capital Advance	450.00	450.00
	Total	450.00	450.00
	<u>Current Assets</u>		
7	<u>Inventories</u>		
	Foreign Currency	-	-
	Shares in Stock	-	.14
	Total	-	.14
8	<u>Financial Assets</u>		
8(a)	<u>Investments</u>	-	-
8(b)	<u>Trade Receivables</u>		
	Unsecured Considered Good	49.17	94.57
	Unsecured Considered Doubtful	1.72	1.72
		50.89	96.29
	Less: Provision for Doubtful Debts	.43	.43
		50.46	95.86
	Trade Receivable includes:		
	Dues from related parties	-	-
	Dues from others	50.46	95.86
		50.46	95.86



TRADE RECEIVABLES AGEING SCHEDULES		(Amount in Lakhs)					
	PARTICULARS	Outstanding for following periods from due date of payment					TOTAL
		Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
	As at March 31, 2025						
	(i) Undisputed Trade receivables – considered good	-	.00	.00	.00	49.17	49.17
	(ii) Undisputed Trade Receivables – considered doubtful	-	.00	.00	.00	1.72	1.72
	Total	-	.00	.00	.00	50.89	50.89
	As at March 31, 2024						
	(i) Undisputed Trade receivables – considered good	-	.00	.00	.00	94.57	94.57
	(ii) Undisputed Trade Receivables – considered doubtful	-	.00	.00	.00	1.72	1.72
	Total	-	.00	.00	.00	96.29	96.29
8(c)	Cash and Cash Equivalent						
	Balance with Banks	1.55	13.05				
	Cash in Hand	.01	.08				
	Total Cash and Cash equivalent	1.56	13.12				
* Cash and Cash Equivalent includes cash in hand, cheque, draft in hand, cash at bank and deposits with banks with original maturity of 3 months or less							
8(d)	Loans	-	-				
8(e)	Other Financial Assets	-	-				



M/S PRO CLB GLOBAL LIMITED			
(Formerly known as M/s Provestment Services Limited)			
NOTES TO THE FINANCIAL STATEMENTS			
(Amount in Lakhs)			
Note	Particulars	31st March,2025	31st March,2024
9	<u>Other Current Assets</u>		
	Advances to Parties	.00	1.18
	TDS Receivable Current Year	6.05	.00
	TDS Receivable Previous Years	.00	6.32
	TDS on property Recoverable	1.03	.00
	Income Tax Refund (AY-2023-24)	.26	.26
	Advances to M/s Unity Foils	130.00	.00
	Interest Recoverable from ANA Resorts Private Limi	201.63	154.09
	Other Receivables	308.76	451.60
		647.73	613.43
10	<u>Equity</u>		
	Authorized Equity Share Capital		
	Equity Shares	625.00	625.00
	(6250000 shares @ Rs. 10 Each)		
		625.00	625.00
	Issued Share Capital		
	Equity Shares	510.30	510.30
	(5103000 shares @ Rs. 10 Each)		
		510.30	510.30
	Subscribed Share Capital		
	Equity Shares	510.30	510.30
	(5103000 shares @ Rs. 10 Each)		
		510.30	510.30
	Reconciliation of the number of Equity Shares outstanding		
	Opening Share Capital	510.30	510.30
	Add: Issued during the year	-	-
	Closing Share Capital	510.30	510.30
	Shareholders holding more than 5% of Equity Shares of the Company	No. of Shares 31/03/2025	No. of Shares 31/03/2024
	Praveen Bhatia	5,000	7,63,580
	Rajesh Poddar	2,86,905	2,86,905
	Amrit Nirmal Chamaria	5,00,272	-
	Niraj Nirmal Chamaria	4,95,272	-
		12,87,449	10,50,485
	<u>Calls Unpaid By Director and Officers of Company</u>		
		-	-



Shareholding by promoters						
Equity shares of Rs. 10/- each						
Promoter's Name	Shares held by promoters at year end 31/03/2025		% change in the Current Year	Shares held by promoters at year end 31/03/2024		% change in the previous year
	No. of Shares	% of total shares		No. of Shares	% of total shares	
Ankit Bhatia	8,200	0.16	-	8,200	0.16	-
Aprajita Ralhan	33,600	0.66	-	33,600	0.66	-
Arvind Kumar Narang	1,56,210	3.06	-	1,56,210	3.06	-
Ayush Bhatia	44,300	0.87	0.21	33,800	0.66	-
Harish Kumar Bhatia	-	-	(0.03)	1,500	0.03	-
Neelam Bhatia	-	-	(0.18)	9,000	0.18	-
Praveen Bhatia	5,000	0.10	(14.87)	7,63,580	14.96	-
Raj Bhatia	2,000	0.04	-	2,000	0.04	-
Vinod Ralhan	93,510	1.83	-	93,510	1.83	-
Praveen Bhatia Huf	-	-	(4.64)	2,36,950	4.64	-
Chaitali Exports Private Limited	1,89,852	3.72	-	1,89,852	3.72	-
Profile Packaging Private Limited	1,75,886	3.45	-	1,75,886	3.45	-
Total	7,08,558	13.89	(19.51)	17,04,088	33.39	-
Terms / Rights attached to the Equity Shares						
The Company has one class of equity shares having a par value of Rs. 10 each. Each shareholder is eligible to present at a meeting in person or by proxy and entitled to one vote per share held. All equity shareholders shall be entitled to dividend.						



M/S PRO CLB GLOBAL LIMITED
(Formerly known as M/s Provestment Services Limited)
NOTES TO THE FINANCIAL STATEMENTS

(Amount in Lakhs)

Note	Particulars	31st March,2025	31st March,2024
11	<u>Other Equity</u>	-	-
	-	-	-
	i) Capital Reserve	-	-
	At the Beginning of the Accounting Period	101.34	101.34
	Addition during the year	-	-
	At the end of the accounting period	101.34	101.34
	-	-	-
	ii) General Reserve	-	-
	At the Beginning of the Accounting Period	60.00	60.00
	Add: Amount transferred from the surplus balance in statement of Profit & Loss A/c	-	-
	At the end of the accounting period	60.00	60.00
	-	-	-
	iii) Other Reserve (surplus)	-	-
	At the beginning of the accounting period	432.48	414.25
	Add: Net Profit/(Loss) for the Current Year	- 98.03	18.25
		334.46	432.50
	Add/ (Less): Prior Period Adjustments	.00	.02
	At the end of the accounting period	334.46	432.48
	Total (i+ii+iii)	495.80	593.83
	<u>Non Current Liabilities</u>	-	-
	<u>Financial Liabilities</u>	-	-
12	<u>Borrowings</u>	-	-
	Secured Term Loans From Banks	-	-
	Term Loan	-	-
	Total	-	-
13	<u>Provisions</u>	-	-
	Provision for Gratuity	.30	.30
	Total	.30	.30
14	<u>Deferred tax Liabilities (Net)</u>	-	-
	Deferred Tax Liabilities	-	-
	Total	-	-
15	<u>Current Liabilities</u>	-	-
	-	-	-



15(a)	<u>Financial Liabilities</u>		
	<u>Borrowings</u>	-	
	<u>(i) Payable on Demand</u>	-	
	Working Capital Loan	-	-
	<u>(ii) Current Maturities of Long Term Debt</u>		
	<u>Secured</u>	.00	2.00
	Total	.00	2.00
15(b)	<u>Trade Payable</u>	-	
	Trade Payable		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	.00	7.63
	Total	.00	7.63



M/S PRO CLB GLOBAL LIMITED					
(Formerly known as M/s Provestment Services Limited)					
NOTES TO THE FINANCIAL STATEMENTS					
TRADE PAYABLES AGEING SHCEDULES					
(Amount in Lakhs)					
PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	TOTAL
As at March 31, 2025					
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
Total	-	-	-	-	-
As at March 31, 2024					
(i) MSME	-	-	-	-	-
(ii) Others	-	-	7.63	-	7.63
Total	-	-	7.63	-	7.63
Other Financial Liabilities					
Current Maturties of Long Term Debt					
Unsecured	-	-			
Total	-	-			
Other Current Liabilities					
Advance from parties	23.75	162.48			
Statutory Liabilities Payable	.26	.46			
Expenses Payable	12.09	9.77			
Total	36.10	172.71			
Provisions					
Provision for doubtful interest recoverable	106.55	.00			
Provision for Income Tax	1.19	6.43			
Total	107.73	6.43			



M/S PRO CLB GLOBAL LIMITED
(Formerly known as M/s Provestment Services Limited)
NOTES TO THE FINANCIAL STATEMENTS

(Amount In Lakhs)

Note	Particulars	31st March,2025	31st March,2024
18	<u>Revenue from Operations</u>	-	
	<u>Income from Service:</u>	-	
	- from Sale of foreign Currency	.00	1.48
	- from Consultancy Fee	.00	34.43
	Total	.00	35.91
	Calculation of Profit/ (Loss) on Shares		
	Opening Stock	.14	.14
	Closing Stock	.00	.14
	Profit/ (Loss) On Shares	- .14	.00
	Disclosure pursuant to Ind AS 115: Revenue from Contract with Customers		
	a) Disaggregated revenue		
	Revenue by geographical market		
	Within India	.00	1.48
	Outside India	.00	34.43
	Total	.00	35.91
	b) Contract Balances		
	Movement		
	Opening balance of contract liabilities	.00	.00
Add: Contract liabilities recognised during the year	.00	.00	
Less: Revenue recognised out of contract liabilities	.00	.00	
Closing balance of contract liabilities as at year end	.00	.00	
c) Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price			
Revenue as per contract price	.00	35.91	
Less: Adjustment	.00	.00	
Less: Discounts	.00	.00	
Net revenue from contract with customers	.00	35.91	
19	<u>Other Income</u>	-	
Rental Income	7.69	7.40	
Interest and Other Miscellaneous Income	52.84	57.60	
Total	60.54	65.00	



20	<u>Purchases</u>	.00	.00
	Total	.00	.00
21	<u>Changes in Inventories</u>		
	Opening Stock	.14	1.45
	Closing Stock	.00	.14
	<i>(Decretion in the value of inventory of shares)</i>		
	(Accretion)/Decretion in inventory	.14	1.31
22	<u>Employee Benefits Expense</u>		
	Salary And Wages		
	Office Staff Salary	9.45	15.27
	Contribution to Provident and other Funds		
	Contribution to Provident Fund	.00	.06
	Contribution to ESI	.00	.03
	Other Expenses		
	Gratuity Paid	.00	2.32
	Gratuity Provision	.00	.02
	Total	9.45	17.70



M/S PRO CLB GLOBAL LIMITED
(Formerly known as M/s Provestment Services Limited)
NOTES TO THE FINANCIAL STATEMENTS

(Amount in Lakhs)

Note	Particulars	31st March, 2025	31st March,2024
23	<u>Finance Cost</u>	-	
	Interest for Vehicle Loan	.03	.60
	Bank Charges & Interest	.04	.16
	Interest on Late Fee	.00	.00
	Total	.07	.76
24	<u>Depreciation/ Amortization</u>	-	
	On Property, Plant and Equipments	4.01	10.57
	On Invested Property	1.04	1.41
	On Intangible Assets	.00	.20
	Total	5.06	12.18
25	<u>Other Expenses</u>	-	
	Auditor's Remuneration	1.00	.65
	AGM Expenses	.27	.32
	Conveyance & Vehicle Running Exp	.00	.21
	Filing Fees	.27	.34
	Consultancy Fee	.29	9.24
	Legal & Secretarial Expenses	.03	.17
	Listing fees	3.25	3.25
	Balances written off	2.64	13.58
	Miscellaneous Expenses	.06	.09
	Electricity Charges	.00	.33
	Repair & Maintenance-Office	.00	.08
	Provision for doubtful interest (see note 34)	106.55	.00
	Business Event Expenses	.00	14.14
	Fixed Assets written off	.00	.96
	Loss on Sale of Assets	11.36	.00
	Subscription/Membership Fees	.55	.70
	Telephone and Internet Expenses	.20	.19
	Printing & Stationery	.05	.00
	Processing Fee for Tender Offer	1.00	.00
	Office Expenses	.10	.20
	Advertisement Expenses	.32	.27
	Total	127.93	44.74
26	<u>Exceptional Items</u>	-	
	Profit on sale of Property	- 24.83	.00
	Other Receivables written off (see note 35)	37.87	.00
	Old Liabilities written off	- 4.56	.00
	Old balances written off	.63	.00
	Total	9.11	.00



M/S PRO CLB GLOBAL LIMITED						
NOTES TO THE FINANCIAL STATEMENTS						
NOTE 27 : Financial Ratios						
S. No.	Particulars	For the Year Ended		Change during the year	(Amount in ₹ lakhs)	
		Amount	Ratio		Amount	Ratio
a)	Current Ratio = Current Assets / Current Liabilities					
i)	Current Assets*	699.75	4.87	27.11%	722.55	3.83
ii)	Current Liabilities*	143.83			188.78	
b)	Debt to Equity Ratio = Total Debt / Shareholders' Equity					
i)	Total Debt	.00	N/A	100.00%	2.00	0.002
ii)	Shareholders' Equity*	.00			1104.13	
c)	Debt Service Coverage Ratio = Earnings available for Debt Service / Debt Service					
i)	Earnings available for Debt Service*	.00	N/A	N/A	37.15	61.81
ii)	Debt Service*	.00			.60	
d)	Return on Equity Ratio = (Net Profit after Taxes–Preference Dividend) / Average Shareholders' Funds					
i)	Net Profit after Taxes–Preference Dividend	- 98.03	-0.10	-689.48%	18.25	1.65%
ii)	Shareholders' Funds	1006.10			1104.13	
e)	Inventory Turnover Ratio = Cost of Goods Sold / Average Inventory					
i)	Cost of Goods Sold	.00	N/A	N/A	1.31	1.66
ii)	Average Inventory *	.00			.79	
f)	Trade Receivables Turnover Ratio = Net Sales / Average Account Receivable					
i)	Net Sales	.00	N/A	N/A	35.91	0.25
ii)	Average Account Receivable *	.00			145.74	
g)	Trade Payables Turnover Ratio = Net Credit Purchases / Average Account Payables					
i)	Net Credit Purchases	.00	N/A	N/A	.00	0.00
ii)	Average Account Payables *	.00			8.26	
h)	Net Capital Turnover Ratio = Net Sales / Average Working Capital					
i)	Net Sales*	.00	N/A	N/A	35.91	0.07
ii)	Average Working Capital*	.00			533.77	
i)	Net Profit Ratio = Net Profit / Net Sales					
i)	Net Profit*	.00	N/A	N/A	18.25	50.82%
ii)	Net Sales*	.00			35.91	
j)	Return on Capital Employed = Earning before Interest & Taxes / Capital Employed					
i)	Earning before Interest & Taxes	- 91.14	-9.06%	-513.05%	24.22	2.19%
ii)	Capital Employed*	1006.10			1104.13	
k)	Return on Investment = Earnings / Investment					
i)	Earnings*	- 98.03	-9.74%	-689.48%	18.25	1.65%
ii)	Investment*	1006.10			1104.13	
Glossary*						
#	Item	Items Included				
1	Average Account Payables	Opening Payable + Closing Payable/ 2				
2	Average Account Receivables	Opening Receivable + Closing Receivables/ 2				
3	Average Inventory	Opening Stock + Closing Stock/ 2				
4	Average Working capital	(Current Assets - Current Liabilities)/2				
6	Current Assets	Inventories + Sundry Debtors + Cash and Bank Balances +				
5	Capital Employed	Total assets - Current liabilities				
7	Current Liabilities	Creditors for goods and services + Short-term Loans + Bank Overdraft				
8	Debt Service	Interest & Lease Payments + Principal Repayments				
9	Earning for Debt Service	Net Profit before taxes + Non-cash operating expenses like				
10	Net Profit	Earnings after Taxes				
11	Net Sales	Total sales - sales returns				
12	Shareholders' Equity	Equity Share Capital + Preference Share Capital+Accumulated Profits				
13	Earnings	Net profit after taxes				
14	Investment	Equity Share Capital + Preference Share Capital+Accumulated Profits				



Note: 28 Reasons for variance in Ratios

	Particulars	Variance (%)	Reason for variance
a.	Current Ratio	27.11%	Due to decrease in Current assets and Current liabilities
b.	Debt to Equity Ratio	100%	Due to repayment of borrowings.
c.	Debt Service Coverage Ratio	N/A	There is no borrowing
d.	Return on Equity ratio	-689.48%	Due to decrease in Net profit
e.	Inventory Turnover Ratio	N/A	There is no inventory at the end of year
f.	Trade receivable turnover ratio	N/A	During the current year the company has not generated any turnover
g.	Trade Payable turnover ratio	N/A	There is no trade Payables at the end of year
h.	Net Capital Turnover Ratio	N/A	During the current year the company has not generated any turnover
i.	Net Profit Ratio	N/A	During the current year the company has not generated any turnover
j.	Return on capital employed	-513.05%	Due to decrease in Net profit
k.	Return on investment	-689.48%	Due to decrease in Earnings

Note: 29 Disclosure of Transactions with Struck Off Companies

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

Note: 30 The figures have been rounded off to nearest rupees in lakhs.

Note: 31 Previous year figures:

The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever considered necessary to make their classification comparable with that of the current year.

Note: 32 Secured Loans:

Refer to Note No.-12

Note: 33 Contingent Liabilities:

1) Estimated number of contracts remaining to be executed on capital account and not



provided for- NIL

2) Claims against the Company not acknowledged as debts – NIL

Note: Collaboration Agreement and interest recoverable
34

The Company is a financial contributor in a collaboration project between M/s ANA Resorts Private Limited and M/s Maksim Reality Private Limited for the development of a commercial property located at Plot No. 29, Shanker Road, New Delhi, under a collaboration agreement dated July 2, 2018 and later revised on dated April 01, 2022. The Company has made advance payments of 450 Lacs for purchase and joint development of the said commercial property.

The said project is in progress, and the financial statements reflect outstanding balances as at 31.03.2025 in capital advance and current account balance total amounting to Rs. 754.60 lakhs, which have remained outstanding with M/s ANA Resorts Private Limited. The interest recoverable is amounting Rs. 201.63 in accordance with the agreement.

Out of the total unrecovered interest of Rs. 201.63 lakhs up to March 31, 2025, of which Rs. 106.55 lakhs interest due up-to March 31, 2023 has been provided as doubtful, considering the long outstanding nature of the amount, though it is currently considered recoverable.

Note: Other Receivables written off
35

Due to the assessed non-recoverability of this amount, the Company has fully written off the loan and advance amounting ₹37.86 lakhs outstanding from M/s Froogal Tek LLP. This write-off reflects the based on the financial position of the LLP and the unlikelihood of recovery and classified the said item as exceptional item in the financial statements.

Notes: Disclosure for Operating Segments (IND-AS 108)
36

As per IND-AS 108, Operating Segments, the company is required to identify and disclose information about its operating segments based on the internal management reports reviewed by the management to allocate resources and assess performance. The management identified and reviews financial information at a single aggregated level, as the company does not have distinct business activities generating operating revenue during the reporting period.

The company has evaluated its activities and determined that it does not have any reportable operating segments under IND-AS 108, as the company earns no revenues in the ordinary course of operations. No separate segment information is presented. The company's income is derived solely from non-operating sources, classified under "Other Income" in the financial statements.



The company's income comprises:

- i. Rental Income: Income generated from leasing out properties owned by the company.
- ii. Interest Income: Income earned from investments in fixed deposits and other interest-bearing instruments.

These incomes are not attributable to any specific operating segment, as they do not arise from the company's core business operations. Accordingly, they are reported under "Other Income" in the Statement of Profit and Loss.

Notes: Capital Management
37

The Company manages its capital to ensure that it will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance. The Company's policy is to maintain a strong capital base so as to maintain investors, creditors and market confidence to sustain future development of the business.

The capital structure of the Company consists of debt and equity as per table below:

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Total equity attributable to equity shareholders of the Company	1,006.10	1,104.13
Current borrowings		
Non-current borrowings		
Total debt held by the Company		
Total capital (Equity and Debt)	1,006.10	1,106.13
Equity as a percentage of total capital	100.00%	99.82%
Debt as a percentage of total capital	0.00%	0.18%

Note: 38

Related Party Disclosures as per by IND AS-24: (Current Year)

(Amount in Lakhs)



Name of Party	Nature of Relationship	Amount of transaction during the year 2024-2025	Nature of Transaction
ANA Resorts Pvt. Ltd.	Common Director	52.82	Interest Recoverable
Froogal Tek LLP	Common Director / Partner	37.87	Advance/Loan write off
Narang Real Estate Pvt. Ltd.	Common Director	.78	Advance/Loan write off
M/S Unity Foils	Directors are partners	130.00	Advances to related firm
Profile Packaging Private Limited	Group Company	22.00	Advance repaid
Chaitali Exports Pvt. Ltd.	Group Company	54.43	Advance against sale of property repaid
Chaitali Exports Pvt. Ltd.	Group Company	.04	Reimbursement of expenses paid
Provestment Forex Pvt. Ltd.	Group Company	23.25	Advance repaid
Provestment Forex Pvt. Ltd.	Group Company	.25	Advance received
Pro Labels Private Limited Pvt Ltd	Group Company	3.45	Professional Income
Pro Labels Private Limited Pvt Ltd	Group Company	62.00	Advance received
Pro Labels Private Limited Pvt Ltd	Group Company	32.00	Advance repaid
Jyoti Bhatia/Praveen Bhatia	Relative of Director/Director	103.00	Sale of property
Praveen Bhatia	Director	1.50	Advance received
Praveen Bhatia	Director	30.80	Advance repaid
Jyoti Bhatia/Praveen Bhatia	Relative of Director/Director	1.03	TDS Recoverable on sale of property

Related Party Disclosures as per IND AS-24: (PY)

(Amount in Lakhs)



Name of Party	Nature of Relationship	Amount of transaction during the year 2023-2024	Nature of Transaction
ANA Resorts Pvt. Ltd.	Common Director	.00	Other Recoverable
ANA Resorts Pvt. Ltd.	Common Director	52.82	Interest Recoverable
ANA Resorts Pvt. Ltd.	Common Director	.00	Capital Advance
Froogal Tek LLP	Common Director / Partner	.00	Loan
Narang Real Estate Pvt. Ltd.	Common Director	.78	Advance
Profile Packaging Private Limited	Group Company	.00	Loan
Chaitali Exports Pvt. Ltd.	Group Company	133.37	Advance against sale of property
SAAB Travel & Tours Ltd.	Common Director	18.16	Creditor
Provestment Forex Pvt. Ltd.	Group Company	23.00	Loan
Pro Labels Private Limited Pvt Ltd	Group Company	22.00	Professional Income
Pro Labels Private Limited Pvt Ltd	Group Company	60.00	Advance
Double aey Consultants Pvt Ltd	Group Company	10.00	Advance
Pro Amante Cosmetics Pvt Ltd	Group Company	2.00	Advance
Pro Flexi Packaging Pvt Ltd	Group Company	46.50	Advance
Praveen Bhatia	Director	42.15	Loan

Note: 39

Auditors Remuneration:

(Amount in ₹ Lakhs)

Particulars	Year Ended-March 31, 2025	Year Ended-March 31, 2024
For Statutory Audit Fee	1.00	.65
For Tax Audit Fees	.00	.00
Total	1.00	.65

Note: 40

Profit (Loss) on Sale of Shares Transactions:

(Amount in ₹ Lakhs)

Particulars	Year Ended-March 31, 2025	Year Ended-March 31, 2024
Opening Stock of Shares	.00	.14
Equity Share Purchased	-	-



Balance	.00	.14
Equity Share Sales	-	-
Closing Stock of Shares (Market value)	.00	.14
Profit/(Loss) on Shares	0	0

Note: 41

Directors Remuneration u/s 198 and place of profit u/s 188 (In Rs.):

Particulars	<i>(Amount in ₹ Lakhs)</i>	
	Year Ended-March 31, 2025	Year Ended-March 31, 2024
Payment to Whole Time Director	-	-
Payment to Director	-	-

Note: 42

Provision of Income Tax:

Provision of Rs. 1.19 lacs on account of Income Tax has been made for the year.

Note: 43

Balances in party's accounts whether in debtors, creditors, loans & advances are subject to confirmation. Under sundry creditors it was not possible to differentiate between total outstanding dues to small-scale industrial undertaking and others.

Note: 44

Provision for Gratuity:

No provisions on account of Gratuity have been made for the year 2024-25. The old balance under Provision for Gratuity is amounting Rs. 0.30 lacs carried forward from previous year. As the company has no employees, hence the provisions of The Gratuity Act, 1972 is not applicable. No actuarial valuation is required for the year as specified in IND-AS 19.



M/S PRO CLB GLOBAL LIMITED
(Formerly known as M/s Provestment Services Limited)
CIN: L74899DL1994PLC058964

Notes Forming Part of the Financial Statements

NOTE 45 EARNINGS PER EQUITY SHARE

(Amount in ₹ Lakhs)

	31st March, 2025	31st March, 2024
Earnings Per Share has been computed as under:		
Profit for the year	- 98.03	18.25
Weighted average number of equity shares outstanding during the year	510.30	510.30
Earnings Per Share – Basic (Face value of ₹10 per share)	(1.92)	0.36
Earnings Per Share – Diluted (Face value of ₹10 per share)	(1.92)	0.36

NOTE 46 Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

- - - - -

(Amount in ₹ Lakhs)

	31st March, 2025	31st March, 2024
A (i) Principal amount remaining unpaid	Nil	Nil
A (ii) Interest amount remaining unpaid	Nil	Nil
B. Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day.	Nil	Nil
C. Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006.	Nil	Nil
D. Interest accrued and remaining unpaid - -	Nil	Nil
E. Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises.	Nil	Nil



NOTE 47 Undisclosed Income

(Amount in ₹ Lakhs)

Particulars	31st March,2025	31st March,2024
Whether any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (Y/N).	No	No
In case above point is Yes, then following details required:	-	-
Details of Undisclosed Income	Not Applicable	Not Applicable
Whether the previously unrecorded income and related assets have been properly recorded in the books of accounts during the FY.	Not Applicable	Not Applicable

NOTE 48 Corporate Social Responsibility (CSR) Activities

(Amount in ₹ Lakhs)

Particulars	31st March,2025	31st March,2024
Whether the Company covered under Section 135 of the Companies Act, 2013 (Y/N)	No	No
In case above point is Yes, then following details required:	-	-
Amount required to be spent by the company during the year	-	-
Amount of expenditure incurred	-	-
Shortfall at the end of the year	-	-
Total of previous years shortfall	-	-
Reason for shortfall	-	-
Nature of CSR activities	-	-
Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard.	-	-
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	-	-



NOTE 49 Registration of charges or satisfaction with Registrar of Companies (ROC)

(Amount in ₹ Lakhs)

Particulars	31st March,2025	31st March,2024
Whether any charges or satisfaction yet to be registered with ROC beyond the statutory period (Y/N)	No	No
In case above point is Yes, then following details required:	-	-
Detail of delayed charges	NIL	NIL
Reason for delay	NIL	NIL

NOTE 50 Compliance with number of Layers of Companies

(Amount in ₹ Lakhs)

Particulars	31st March,2025	31st March,2024
Whether the Company has complied with the number of layers prescribed under Companies Act, 2013 (Y/N)	No	No
In case above point is Yes, then following details required:	-	-
Name and CIN of the companies beyond the specified layers	NIL	NIL
Relationship/extent of holding of the Company in such downstream companies	NIL	NIL

NOTE 51 Relationship with Struck off Companies

(Amount in ₹ Lakhs)

S. N.	Name of struck off Company	Relationship with the Struck off Company	31st March,2025	31st March,2024		
			Nature of transactions with struck-off Company	Balance Outstanding	Nature of transactions with struck-off Company	Balance Outstanding
1	Nil	-	-	-	-	-

NOTE 52 Funds Borrowed from Bank or Financial Institutions on the basis of Security of Current Assets



(Amount in ₹ Lakhs)

Particulars	31st March,2025	31st March,2024
Whether the Company has borrowings from Banks or Financial Institutions on the basis of security of Current Assets (Y/N)	No	No
In case above point is Yes, then following details required:	-	-
Amount of funds borrowed	Not Applicable	Not Applicable
Whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.	Not Applicable	Not Applicable
If not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	Not Applicable	Not Applicable

NOTE 53 Utilization of Specific Purpose Borrowed Funds

(Amount in ₹ Lakhs)

Particulars	31st March,2025	31st March,2024
Whether the Company has not used any Borrowings from Banks and Financial Institutions for the Specific Purpose for which it was taken (Y/N)	No	No
In case above point is Yes, then following details required:	-	-
Details where the funds have been used	Not Applicable	Not Applicable
Name of Bank / Financial Institution	Not Applicable	Not Applicable
Amount Borrowed	Not Applicable	Not Applicable
Purpose of Borrowed Funds	Not Applicable	Not Applicable

NOTE 54 The company is not declared a wilful defaulter by any bank or financial institution

NOTE 55 No scheme of arrangement applied in terms of section 230-237 of the companies act.



- NOTE 56** The company has not taken loans from any bank or financial institutions.
- NOTE 57** Holding of Benami Property: The company does not hold any benami property and benami transactions as described under the Benami act.
- NOTE 58** The Company has not revalued its property, plant & equipment during the year.
- NOTE 59** There is no loans & advances were granted to promoters, directors, KMPs and the related parties either severally or jointly with any other person.
- NOTE 60** The company has no capital work in progress as at the close of the year.
- NOTE 61** There is no immovable property hold by the company during the year. Hence the same is not applicable.
- NOTE 62** There is no Intangible Assets, which is under development as at the close of the year.

As per our report of even date attached

For Ahuja Arun & Co.
Chartered Accountants

On behalf of the Board of Directors

Praveen Bhatia
Whole Time
Director
DIN: 00147498

Nirajnirmal Kumar
Chamaria
Director
DIN: 02062351

CA Arun Ahuja
Partner
M. No. 089709,
FRN-012985N

UDIN:

Place: New Delhi

Date: 30.05.2025

Vinod Naggapa
Mendon
CFO
PAN:
BEUPM3862B

Deepika Rajput
Company
Secretary
PAN:
AMUPD4639A



M/S PRO CLB GLOBAL LIMITED (Formerly known as M/s Provestment Services Limited)									
ANNEXURE - A SCHEDULE OF DEPRECIATION AS PER INCOME TAX ACT, 1961									
Particulars	RATE	WDV as on 01.04.2024	Addition More Than 180 Days	Addition Less Than 180 Days	Sale/Adj/Written off During The Year	Total As On 31.03.2025	Depreciation during the year	WDV As On 31.03.2025	Short Term Capital GAIN
PLANT & MACHINERY AND VEHICLES	15%	20,24,419	-	-	10,84,746	9,39,673	-	-	9,39,673
COMPUTERS	40%	2,428	-	-	40,000	(37,572)	-	-	(37,572)
VEHICLES	30%	7,87,540	-	-	5,00,000	-	-	-	2,87,540
OFFICE FURNITURE & FIXTURES	10%	4,22,491	-	-	40,000	3,82,491	-	-	3,82,491
PORTAL (PROYATRA)	25%	2,06,568	-	-	2,06,568	-	-	-	-
BSE Listing Rights	25%	4,44,947	-	-	4,44,947	-	-	-	-
TOTAL		38,88,393	-	-	23,16,261	12,84,592	-	-	15,72,132



PRO CLB GLOBAL LIMITED

Registered Office: 5/34, Third Floor, Pusa Road, Karol Bagh, New Delhi- 110 005

CIN: L74899DL1994PLC058964

E-Mail: cs@proclbglobal.com **Ph. No:** (91)-9893342402 **Web:** www.proclbglobal.com

Form No. SH-13

Nomination Form

[Pursuant to section 72 of the Companies Act, 2013 and rule 19(1) of the Companies (Share Capital and Debentures) Rules 2014]

To
 Pro CLB Global Limited
 5/34, Third Floor, Pusa Road,
 Karol Bagh, New Delhi- 110 005

I/We the holder(s) of the securities particulars of which are given hereunder wish to make nomination and do hereby nominate the following persons in whom shall vest, all the rights in respect of such securities in the event of my/our death.

(1) PARTICULARS OF THE SECURITIES (in respect of which nomination is being made)

Nature of securities	Folio No.	No. of securities	Certificate No	Distinctive No.	
				From	To

(2) PARTICULARS OF NOMINEE/S —

Name		Date of Birth	DD/MM/YYYY
Father's/Mother's/Spouse's Name		Occupation	
Address with PIN Code		Nationality	
Re Relationship with the security holder		Phone No.	
E-mail id		Mobile No.	
Signature of Nominee		PAN / Others	

(3) IN CASE NOMINEE IS A MINOR—

Name		Date of Birth	
Name of guardian:		Date of attaining majority	
Address of guardian		Relationship with Minor	



Name of Security Holder(s)	Signature
1.	
2.	
3.	

Witness	Signature
Name:	
Address:	

Place:

Date:

Please fill this Nomination form in Duplicate after carefully reading the instructions given below:

1. The Nomination can be made by individuals only holding shares singly or jointly. Non-individuals including Society, Trust, Body Corporate, Partnership firm, Karta of Hindu Undivided Family and Power of Attorney holder cannot nominate.
2. The nominee shall not be a Trust, Society, Body Corporate, Partnership firm, Karta of Hindu Undivided Family and power of attorney holder.
3. The shareholder [s] can nominate a minor as a nominee and in that event the name and address of the guardian shall be provided.
4. As per section 72 of Companies Act 2013, if the shares are held by more than one person jointly, then the joint holders may together nominate a person to whom all the rights in the shares of the Company shall vest, in the event of death of all the joint holders.
5. If the shares are held jointly, subsequent to the death of anyone of the holders, the shares would not be registered in favour of the nominee but would be transferred in the name of the surviving shareholders.
6. The nomination form filled in “duplicate” should be lodged with the Registrar and Share transfer Agent of the Company i.e. M/s. Beetal Financial Computer Services Pvt. Ltd, Address: Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi-110 062. The Registrar will return one copy of the nomination form to the shareholder after registering the nomination. The registration number allotted will be furnished in the said form.
7. The shareholder[s] can Cancellation or change an earlier nomination by executing Form No. SH-14 (Cancellation or Variation of Nomination form).



8. Nomination stands cancelled whenever the shares in the given folio are transferred /dematerialized. Also, in case of change in folio due to consolidation/ transmission a new nomination has to be filed.
8. The nomination made through Form No. SH-13 will be considered valid if the nomination made by the holder[s] of the shares is registered with the company before the death of the registered holder[s] of the shares.
10. Kindly note that the nomination being a legal document should be dated by the nominator and the witness should certify that the nominator has signed the form in their presence. Furthermore, the date of execution on the Nomination Form should match with the date of witness, witnessing the document.
11. A copy of photo identity proof (like PAN/Passport) of nominee is required.

FOR OFFICE USE ONLY

Nomination Registration No.	Date of Registration	Signature of Employee with Code No.



PRO CLB GLOBAL LIMITED
(Formerly Provestment Services Limited)
CIN: L74899DL1994PLC058964

ANNUAL REPORT

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Pro CLB Global Limited
L74899DL1994PLC058964





PRO CLB GLOBAL LIMITED

Registered Office: 5/34, Third Floor, Pusa Road, Karol Bagh, New Delhi- 110 005

CIN: L74899DL1994PLC058964

E-Mail: cs@proclbglobal.com **Ph. No:** (91)-9893342402 **Web:** www.proclbglobal.com

Form No. SH-14

Cancellation or Variation of Nomination

[Pursuant to sub-section (3) of section 72 of the Companies Act, 2013 and rule 19(9) of the Companies (Share Capital and Debentures) Rules 2014]

To
 Pro CLB Global Limited
 5/34, Third Floor, Pusa Road,
 Karol Bagh, New Delhi- 110 005

I/We hereby cancel the nomination(s) made by me/us in favour of..... (name and address of the nominee) in respect of the below mentioned securities.

Or

I/We hereby nominate the following person in place of as nominee in respect of the below mentioned securities in whom shall vest all rights in respect of such securities in the event of my/our death.

(1) Particulars of the Securities (in respect of which nomination is being cancelled / varied)

Nature of Securities	Folio No.	No. of Securities	Certificate No.	Distinctive No.

(2) Particulars of Nominee/S —

Name		Date of Birth	DD/MM/YYYY
Father's/Mother's/Spouse's Name		Occupation	
Address with PIN Code		Nationality	
Re Relationship with the security holder		Phone No.	
E-mail id		Mobile No.	
Signature of Nominee		PAN / Others	

(3) In case Nominee is a Minor

Name		Date of Birth	
Name of guardian:		Date of attaining majority	
Address of guardian		Relationship with Minor	

Signature

Name of the Security Holder (s)

Witness with name and address