

LANDMARK GLOBAL LEARNING LIMITED

(Formerly known as Landmark Immigration Consultants Limited)

CIN: L74140CH2010PLC032494

Registered Office: SCO-95 97 2nd Floor, Sector 17 D, Chandigarh, India, 160017

Email Id: info@landmarkimmigration.com, Contact No.- 0172 5006644

Date – September 4, 2025

**The General Manager, DCS – CRD
BSE Limited
Corporate Relationship Department 1st Floor,
New Trading Ring Rotunda Building, P J Towers
Dalal Street, Fort, MUMBAI - 400 001
Scrip Code: 544341**

Sub: Annual Report under Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

This is to inform that 15th Annual General Meeting ("AGM") of the Members of Landmark Global Learning Limited (Previously known as Landmark Immigration Consultants Limited) will be held on Tuesday, September 30, 2025 at 10:00 A.M. (IST) through Video Conferencing/Other Audio Visual Means (VC/OAVM) in accordance with the relevant circulars issued by Ministry of Corporate Affairs and Securities and Exchange Board of India ("SEBI").

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Integrated Annual Report of the Company for the Financial Year 2024-25, the same is being sent through electronic mode to those Members whose e-mail addresses are registered with the Company/ Registrar and Transfer Agent (RTA)/Depository Participants (DPs). The Annual Report for the Financial Year 2024-25 is being uploaded on the Company's website at <https://landmarkglobal.co.in/>

You are requested to kindly take the above information on record.

Thanking you,

Yours Faithfully,

For LANDMARK GLOBAL LEARNING LIMITED

**Simran Bhatia
Company Secretary and Compliance Officer**



(A Punjab Govt. Licence No. 05/mc2/DL15/12/2014)

Landmark[®]
Global Learning Limited

ANNUAL REPORT FINANCIAL YEAR 2024-25



YOUR FUTURE STARTS HERE

LANDMARK GLOBAL LEARNING LIMITED
(FORMERLY KNOWN AS: - LANDMARK
IMMIGRATION CONSULTANTS LIMITED)

CIN: L74140CH2010PLC032494

CONTENTS

A. Corporate Information

- Introduction
- Chairman's Reflection
- Corporate Information
- Our Branches
- Awards, Certifications and Achievements

B. Statutory Reports

- AGM notice - 1-24
- Board's Report including Management Discussion & Analysis Report and Annexures thereto - 25-60

C. Financial Statements

- Independent Auditor's Report 61-77
- Financial Statements 78-108

WHY CHOOSE LANDMARK GLOBAL LEARNING LIMITED?



BECAUSE WE TURN STUDY ABROAD DREAMS INTO REALITY

If you have ever cherished a dream for abroad education, then Landmark Global Learning offers a one-stop solution to all your queries. Overseas education is a complex and confusing process which requires high commitment and vigil. Professional & Certified team with international education/immigration experts make every possible effort to provide students, a smooth and convenient process of relocation for higher education abroad. With the years of experience and expertise, Landmark Global Learning has emerged as the most admired service provider for aspiring students to go abroad for education.



Jasmeet Singh Bhatia
Chairman and Managing Director
CCEA Graduate & USATC Graduate

CHAIRMAN'S SPEECH

I welcome you all to this Annual General Meeting for the financial year 2024-2025. This year holds special significance, as our company has successfully become a publicly listed entity, and today marks our first meeting after the Initial Public Offering (IPO).

Despite global uncertainties, your company has been able to maintain strong operational performance. Our unwavering commitment to compliance, personalized client service, and ethical practices continues to distinguish us in a highly competitive market.

Your company remains committed to shaping lives and building bridges across borders, while investing in innovation, digital transformation, and sustainable growth.

I would also like to take this opportunity to express my sincere gratitude to our bankers, patrons, dedicated staff, and all other stakeholders for their invaluable contributions to the continued progress of the company.

Thank you.

Warm regards,

Jasmeet Singh Bhatia

Chairman & Managing Director

Landmark Global Learning Limited

CORPORATE INFORMATION

• BOARD OF DIRECTORS

Mr. Jasmeet Singh Bhatia	Chairman & Managing Director
Ms. Richa Arora	Whole-time director
Mr. Amit Kumar Sharma	Non-Executive Non-Independent Director
Mr. Manu Sharma	Non-Executive Independent Director
Mr. Taranjit Singh Bharaj	Non-Executive Independent Director

• KEY MANAGERIAL PERSONNEL

Ms. Simran Bhatia [w.e.f. June 16, 2025]	Company Secretary & Compliance Officer
Mr. Digvijay	Chief Financial Officer

• AUDITORS

P.S. Dua And Associates Company Secretaries Office : 5SF, Sant Isher Singh Nagar, Pakhowal Road, Ludhiana-141002 (Punjab) Contact: 0161 – 4623424 Email Id: cspsdua@gmail.com	Secretarial Auditor
Sukhpal Singh & Co. [till August 13, 2025] Chartered Accountants Office : VPO Gill, Opp. Gill Dairy, Ludhiana-141116 Contact: +91-9915292200 Email Id.: ca.sukhpal@gmail.com	Statutory Auditor
M/S Vijay Dhingra & Co. Chartered Accountants Office: 48, First Floor, Improvement Trust Market, Kapurthala Chowk, Jalandhar City Contact no.:98150-36010, 98787-12364 Email Id: vjdhingraco@gmail.com	Internal Auditor

Sukhpal Singh & Co. Chartered Accountants Office : VPO Gill, Opp. Gill Dairy, Ludhiana-141116 Contact: +91-9915292200, Email Id.:ca.sukhpal@gmail.com	Tax Auditor
--	--------------------

- **REGISTERED OFFICE**

Sco No 95 97, 2nd Floor, Sector 17 D, Chandigarh, Chandigarh, 160017 Tel: -0172-5006644 Email: investors.landmarkimmigration@gmail.com Website: www.landmarkimmigration.com
--

- **REGISTRAR & SHARE TRANSFER AGENT**

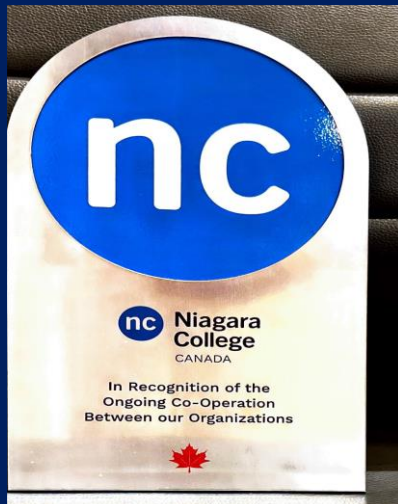
KFin Technologies Ltd, Selenium Tower B Plot No.31 & 32 Gachibowli, Financial District, Nanakramguda Serilingampally, Hyderabad, Telangana, 500032 Tel:- 040 - 67162222 Email:- landmark.ipo@kfintech.com Website:- www.kfintech.com

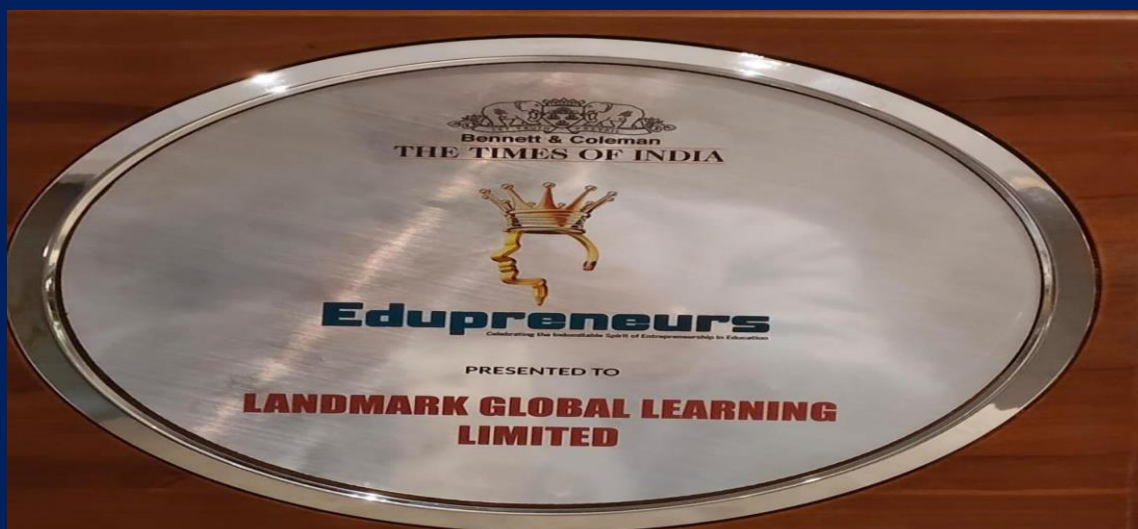
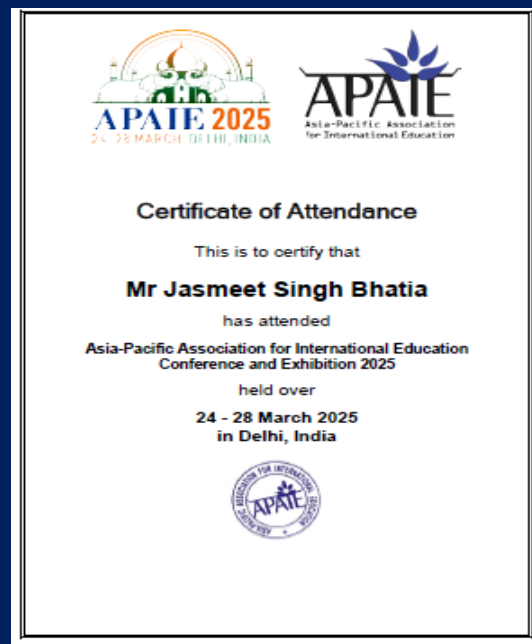
OUR BRANCHES



AWARDS, CERTIFICATIONS AND ACHIEVEMENTS







LANDMARK GLOBAL LEARNING LIMITED
(Formerly known as Landmark Immigration Consultants Limited)
CIN: L74140CH2010PLC032494

Registered Office: SCO-95 97 2nd Floor, Sector 17 D, Chandigarh, India, 160017
Email Id: info@landmarkimmigration.com, Contact No.- 0172-5006644

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that **15th (fifteen) Annual General Meeting** of the members of Landmark Global Learning Limited (Previously known as Landmark Immigration Consultants Limited) will be held on **Tuesday, September 30, 2025 at 10:00 A.M., (IST) through Video Conferencing /Other Audio-Visual means ("VC/ OAVM")** facility, to transact the following business:

ORDINARY BUSINESS:-

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

- 1. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025 AND THE REPORTS OF THE BOARD OF DIRECTORS ("THE BOARD") AND AUDITORS' THEREON.**

"RESOLVED THAT the Audited Financial Statements of the Company, Reports of the Board of Directors and the Auditors' thereon for the financial year ended on March 31, 2025 along with Annexures as laid before this Annual General Meeting be and are hereby received, considered, approved and adopted."

- 2. TO APPOINT A DIRECTOR IN PLACE OF MR. AMIT KUMAR SHARMA (DIN- 10613084) WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.**

"RESOLVED THAT pursuant to the provisions of Section 152(6) and other applicable provisions of the Companies Act, 2013, Mr. Amit Kumar Sharma (DIN: 10613084) a Director of the Company, who retires by rotation at this Meeting, being eligible for re-appointment be and is hereby re-appointed as a Director of the Company."

SPECIAL BUSINESS:-

- 3. APPOINTMENT OF STATUTORY AUDITOR TO FILL CASUAL VACANCY.**

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

"RESOLVED THAT pursuant to the provisions of Section 139(8) and 142 of the Companies Act, 2013, approval of the members be and is hereby accorded to the appointment of M/s. Sumit Bharti & Associates, Chartered Accountants (Firm Registration No. 015301N), as Statutory Auditors of the Company, to fill the casual vacancy caused by the resignation of M/s. Sukhpal Singh & Co., Chartered Accountants.

RESOLVED FURTHER THAT M/s. Sumit Bharti & Associates, Chartered Accountants shall hold the office of Statutory Auditors of the Company from August 29, 2025, until the conclusion of the 15th Annual General Meeting of the Company, at such remuneration plus applicable taxes, and out of pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company."

4. APPOINTMENT OF STATUTORY AUDITOR

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

"RESOLVED THAT subject to the provisions of Section 139, 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, M/s. Sumit Bharti & Associates, Chartered Accountants (Firm Registration No. 015301N) be and are hereby appointed as the Statutory Auditor of the Company, to hold the office from the conclusion of the 15th Annual General Meeting, for a term of 5 (five) years till the conclusion of 20th Annual General Meeting to be held in the year 2030 at such remuneration plus applicable taxes, and out of pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company."

5. TO INCREASE THE OVERALL LIMIT OF MAXIMUM REMUNERATION PAYABLE TO ALL THE DIRECTORS AND MANAGER AND IN THIS REGARD TO CONSIDER AND IF THOUGHT FIT TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING AS SPECIAL RESOLUTION:-

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

"RESOLVED THAT in accordance with the provisions of Section 197 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (the Act) and the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and pursuant to the recommendations of the Nomination and Remuneration Committee and the Board of Directors of the Company (the Board) at their respective meetings held on 07th May, 2025, approval of the Members of the Company be and is hereby accorded to increase the overall limit of maximum remuneration payable to the Directors, including Managing Director and Whole-time Director of the Company in respect of any financial year, upto 26% of the net profits of the Company from the existing limit of 11% of the net profits of the Company, computed in the manner laid down in Section 198 of the Act, in the following manner:

(i) To the Managing Director, Whole-time Director and Manager upto 24% of the net profits of the Company (increased from 10%), as may be decided by the Board from time to time, without any restriction on individual limit(s) on the remuneration payable to any of the Managerial Personnel, subject to and within the overall limit of 24% as aforesaid;

(ii) To the Directors other than Managing Director and Whole-time Director, upto 2% of the net profits of the Company from the existing limit of 1%, as may be decided by the Board from time to time, within the overall limit of 26% as mentioned above.

RESOLVED FURTHER THAT the Board (which shall be deemed to include any committee constituted/ to be constituted by the Board) be and is hereby authorised to do all such acts, deeds, matters and things as may be deemed necessary and settle any question or difficulty that may arise, for giving effect to this resolution without being required to seek any further consent or approval of the Members of the Company."

6. INCREASE IN MANAGERIAL REMUNERATION OF MR. JASMEET SINGH BHATIA, MANAGING DIRECTOR AND CHAIRMAN [DIN: 02862660] OF THE COMPANY:

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

"RESOLVED THAT pursuant to the provisions of Section 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, (the 'Act') read with Schedule V of the Companies Act, 2013 and the rules made thereunder, including any amendment(s), modification(s) or re-enactment(s) thereof for the time being in force and applicable provisions of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Listing Regulations"]; upon recommendation of the Nomination and Remuneration Committee and the Board of Directors, the consent of the members of the Company be and is hereby accorded for revision of managerial remuneration of Mr. Jasmeet Singh Bhatia (DIN: 02862660), Chairman and Managing Director of the Company, w.e.f. 01.04.2025 till February 22, 2027 i.e. for the remaining period on the terms and conditions as set out in the explanatory statement.

"RESOLVED FURTHER THAT the Board be and is hereby authorized to vary or increase the remuneration, perquisites, and allowances etc. within such prescribed limits in terms of Schedule V of the Companies Act, 2013, as amended from time to time."

RESOLVED FURTHER THAT the remuneration payable to Mr. Jasmeet Singh Bhatia as detailed in the explanatory statement shall be payable as minimum remuneration in case of absence or inadequacy of profit in any financial year but not exceeding the limits specified under Schedule V to the Act (including any statutory modification or re-enactment thereof, for the time being in force or as applicable from time to time), or such other limits as may be prescribed from time to time as minimum remuneration.

RESOLVED FURTHER THAT any Director or Chief Financial Officer or Company Secretary of the Company, be and is hereby authorized to sign and submit the necessary application and forms with appropriate authorities and to perform all such acts, deeds and things as they may in their absolute discretion deem necessary or desirable for and on behalf of the Company for the purpose of giving effect to aforesaid resolution."

7. INCREASE IN MANAGERIAL REMUNERATION OF MS. RICHA ARORA, WHOLE-TIME DIRECTOR [DIN: 03218223] OF THE COMPANY:

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

"RESOLVED THAT pursuant to the provisions of Section 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, (the 'Act') read with Schedule V of the Companies Act, 2013 and the rules made thereunder, including any amendment(s), modification(s) or re-enactment(s) thereof

for the time being in force and applicable provisions of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Listing Regulations"]; upon recommendation of the Nomination and Remuneration Committee and the Board of Directors, the consent of the members of the Company be and is hereby accorded for revision of managerial remuneration of Ms. Richa Arora (DIN: 03218223), Whole-time Director of the Company, w.e.f. 01.04.2025 till February 22, 2027 i.e. for the remaining period on the terms and conditions as set out in the explanatory statement.

“RESOLVED FURTHER THAT the Board be and is hereby authorized to vary or increase the remuneration, perquisites, and allowances etc. within such prescribed limits in terms of Schedule V of the Companies Act, 2013, as amended from time to time.”

RESOLVED FURTHER THAT the remuneration payable to Ms. Richa Arora as detailed in the explanatory statement shall be payable as minimum remuneration in case of absence or inadequacy of profit in any financial year but not exceeding the limits specified under Schedule V to the Act (including any statutory modification or re-enactment thereof, for the time being in force or as applicable from time to time), or such other limits as may be prescribed from time to time as minimum remuneration.

RESOLVED FURTHER THAT any Director or Chief Financial Officer or Company Secretary of the Company, be and is hereby authorized to sign and submit the necessary application and forms with appropriate authorities and to perform all such acts, deeds and things as they may in their absolute discretion deem necessary or desirable for and on behalf of the Company for the purpose of giving effect to aforesaid resolution.”

**By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)**

**Date: - 02.09.2025
Place: Chandigarh**

**Ms. Simran Bhatia
Company Secretary and Compliance Officer**

NOTES:-

- 1) The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 [“the Act”], setting out material facts concerning the business under Item No. 3 to 7 of the Notice, is annexed hereto. The relevant details, pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“Listing Regulations”] and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India [“ICSI”] in respect of the Director seeking appointment/ re-appointment at this Annual General Meeting [“AGM”] is also annexed.
- 2) Pursuant to the General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to “Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013”, General Circular Nos. 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 in relation to “Clarification on holding of Annual General Meeting (‘AGM’) through Video Conferencing (VC) or Other Audio Visual Means (OAVM)”, (collectively referred to as “MCA Circulars”) the Company is convening the 15th AGM through Video Conferencing (‘VC’)/Other Audio Visual Means (‘OAVM’), without the physical presence of the Members at a common venue. Further, Securities and Exchange Board of India (‘SEBI’), vide its circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023, October 7, 2023 and October 3, 2024 (‘SEBI Circulars’) and other applicable circulars issued in this regard, has provided relaxations from compliance with certain provisions of the SEBI Listing Regulations. In compliance with the provisions of the Companies Act, 2013 (‘the Act’), the SEBI Listing Regulations and MCA Circulars, the 15th AGM of the Company is being held through VC/OAVM on Tuesday, September 30, 2025 at 10:00 A.M. IST. The deemed venue for the AGM will be the Registered Office of the Company i.e. SCO-95 97 2nd Floor, Sector 17 D, Chandigarh, India, 160017. Members attending the AGM through VC or OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
- 3) **PURSUANT TO THE PROVISIONS OF THE SECTION 105 OF THE ACT READ WITH PROVISIO TO REGULATION 44(4) OF THE LISTING REGULATIONS, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD THROUGH VC / OAVM, PHYSICAL ATTENDANCE OF THE MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THE AGM AND HENCE THE ATTENDANCE SLIP AND PROXY FORM ARE NOT ANNEXED TO THIS NOTICE. THE ROUTE MAP IS ALSO NOT REQUIRED TO BE ANNEXED TO THE NOTICE. THE DEEMED VENUE FOR THE 15TH AGM SHALL BE REGISTERED OFFICE OF THE COMPANY.**
- 4) In compliance with the provisions of Section 108 of the Act and Rule 20 of the Companies (Management and Administration) Rules, 2014 and any amendments thereto, Secretarial Standard-2 and Regulation 44 of the SEBI Listing Regulations and MCA Circulars, the facility for remote e-voting along with participating at the AGM through VC/OAVM and e-voting during the AGM is being provided by KFin Technologies Limited (‘KFintech’), the Registrar and

Transfer Agent ('RTA') of the Company.

- 5) The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, and relevant documents referred to in this Notice or Explanatory Statement will be available electronically for inspection by the Members from the date of dispatch of this Notice up to the date of AGM before as well as during the AGM. Members seeking to inspect such documents can send an e-mail to investors@landmarkimmigration.com from their registered e-mail addresses mentioning their name, folio number/ DP ID and Client ID and PAN.
- 6) The Company has appointed Mr. Pritpal Singh Dua (C.P. No. 3934) of M/s P.S. Dua & Associates, Practising Company Secretaries, as the Scrutinizer for scrutinizing the entire voting process i.e., remote e-voting and e-voting during the AGM to ensure that the process is carried out in a fair and transparent manner.
- 7) Corporates/Institutional members (i.e. other than Individuals, HUF, NRIs, etc.) are required to send scanned certified true copy (PDF/JPG Format) of the Board Resolution/Authority Letter, etc. authorizing its representative(s) to vote on its behalf, to the Scrutinizer at e-mail ID: cs@landmarkimmigration.com with a copy marked to evoting@kfintech.com and to the Company at investors@landmarkimmigration.com.

Electronic Dispatch of Annual Report and Process for Registration of Email Id:

- 8) Pursuant to the provisions of MCA circulars and SEBI circulars, this Notice along with the Annual Report of the Company are being sent through electronic mode to those members whose email addresses are registered with the Company/KFintech/National Securities Depository Limited ('NSDL') and/or Central Depository Services (India) Limited ('CDSL') (collectively referred to as 'Depositories') and whose names appear in the Register of Members/List of Beneficial Owners as received from the Depositories. Members can request for hard copy of the Annual Report & AGM notice by sending a request at cs@landmarkimmigration.com and einward.ris@kfintech.com.
- 9) **Members may note that this Notice along with the Annual Report of the Company are available on the website** of the Company at <https://landmarkglobal.co.in/investor-center> website of KFin at <https://evoting.kfintech.com> website of the stock exchange i.e., BSE Limited at <https://www.bseindia.com/>.
- 10) To support the 'Green Initiative', members who have not yet registered their e-mail address are requested to register the same with their Depository Participants ('DP').

Procedure for Remote E-Voting and E-Voting during the AGM:





- 11) Members are requested to attend and participate at the ensuing AGM through VC / OAVM and cast their vote either through remote e-voting facility or through e-voting facility to be provided during AGM.
- 12) The remote e-Voting period commences on **Friday, September 26, 2025 from 9.00 a.m. (IST) and ends on Monday, September 29, 2025 at 5.00 p.m. (IST)**. During this period, members of

the Company holding shares either in physical form or in demat form, as on **Tuesday, September 23, 2025** ('Cut-off date') may cast their vote by remote e-voting. The remote e-voting module shall be disabled by KFintech for voting thereafter. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently.

- 13) The facility of e-voting during the AGM will be available to those members who have not cast their vote by remote e-voting. Members, who cast their vote by remote e-voting, may attend the AGM through VC/ OAVM, but will not be entitled to cast their vote once again on the resolutions. If a member cast votes by both modes i.e. voting at AGM and remote e-voting, voting done through remote e-voting shall prevail and vote at the AGM shall be treated as invalid.
- 14) In compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI Listing Regulations and SEBI circular SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020 (subsumed as part of the SEBI Master Circular No. SEBI/HO/MRD/MRD/PoD-2/P/CIR/2023/166 Dated 6th October, 2023), members are provided with the facility to cast their vote electronically, through the e-voting services provided by KFintech, on all the resolutions set forth in this Notice.
- 15) Individual demat account holders would be able to cast their vote without having to register again with the e-voting service provider ('ESP') thereby not only facilitating seamless authentication but also ease and convenience of participating in e-voting process. Members are advised to update their mobile number and e-mail ID with their DPs to access e-voting facility.
- 16) The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the Cut-off date i.e., **Tuesday, September 23, 2025**.
- 17) Any person holding shares in physical form and non-individual shareholders, holding shares as on the Cut-off date, may obtain the login ID and password by sending a request at evoting@kfintech.com. In case they are already registered with KFintech for remote e-Voting, they can use their existing user ID and password for voting.
- 18) The process and manner for remote e-voting and joining and voting at the AGM are explained below:

- A. Access to Depositories e-voting system in case of individual members holding shares in demat mode;**
- B. Access to KFintech e-voting system in case of members holding shares in physical mode and non-individual members in demat mode;**
- C. Access to join the AGM on KFintech system to participate and vote during the AGM.**

A. Access to Depositories e-voting system in case of individual members holding shares in demat mode:

Type of Members	Login Method
Individual members holding shares of the Company in demat mode with NSDL	<p>1. User already registered under IDeAS facility:</p> <ol style="list-style-type: none"> Visit the e-services website of NSDL at https://eservices.nsdl.com either on a personal computer or on a mobile. On the e-services home page click on the “Beneficial Owner” icon under ‘Login’ under IDeAS section. On the new page, enter user ID and password. After successful authentication, please click on ‘Access to e-Voting’ Click on the Company name i.e., ‘Landmark Global Learning Limited’ or LGLL, i.e., Kfin. Members will be re-directed to Kfin’s website for casting the vote during the remote e-voting period. <p>2. User not registered under IDeAS facility:</p> <ol style="list-style-type: none"> Visit https://eservices.nsdl.com for registering. Select ‘Register Online for IDeAS’ or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Proceed with completing the required fields. After registration, visit https://www.evoting.nsdl.com/ Once the home page of e-voting is launched, click on the icon ‘Login’ which is available under ‘Shareholder/Member’ section. A new screen will open. Members will have to enter their user ID (i.e. sixteen-digit demat account number held with NSDL), password/OTP and a verification code as shown on the screen. After successful authentication, members will be requested to select the name of the Company i.e., Landmark Global Learning Limited or LGLL i.e., KFin after which the members will be redirected to Kfin’s website for casting the vote during the remote e-voting period. Members can also download the NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. <p style="text-align: center;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div>

Individual members holding shares of the Company in demat mode with CDSL	<p>1. User who have already opted for Easi/Easiest:</p> <p>i. Members are requested to visit https://web.cdslindia.com/myeasitoken/home/ login or www.cdslindia.com</p> <p>ii. Click on 'New System Myeasi'.</p> <p>iii. Members are requested to login with their registered user ID and password.</p> <p>iv. Members will be able to view the e-voting menu. The menu will have links of KFin's website, which will redirect them to e-voting page of KFin to cast their vote without any further authentication.</p> <p>2. User not registered under Easi/Easiest:</p> <p>i. Visit https://web.cdslindia.com/myeasitoken/home/login for registering.</p> <p>ii. Proceed to complete registration using the DP ID, Client ID (BO ID), etc.</p> <p>iii. After successful registration, please follow the steps given in point no. 1 above to cast your vote.</p> <p>3. Alternatively, by directly accessing the e-voting website of CDSL</p> <p>i. Visit www.cdslindia.com</p> <p>ii. Members are required to provide their demat account number and PAN number. System will authenticate user by sending OTP on their registered mobile & email ID as recorded in the demat account.</p> <p>iii. After successful authentication, members will be provided link for selecting the name of the Company i.e., Landmark Global Learning Limited or for selecting LGLL i.e., KFin.</p> <p>iv. Members will be re-directed to the e-voting page of KFin to cast their vote without any further authentication.</p>
Individual members login through their demat accounts/ website of Depository Participant	<p>i. Members can also login using the login credentials of their demat account through their DP registered with NSDL/CDSL for e-voting facility.</p> <p>ii. Once logged-in, members will be able to see e-voting option. After clicking on e-voting option, members will be redirected to NSDL/CDSL website after successful authentication, wherein members will be able to see e-voting feature.</p> <p>iii. Click on options available against the Company's name i.e., Landmark Global Learning Limited or LGLL i.e., KFin, and members will be redirected to e-voting website of KFin for casting vote during the remote e-voting period without any further authentication.</p>

Important note: Members who are unable to retrieve user ID/password are advised to use 'Forgot user ID' and 'Forgot Password' option available at respective websites

Helpdesk for individual members holding shares of the Company in demat mode for any technical issues related to login through NSDL/CDSL:

Login type	Helpdesk details
Securities held with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or contact at 022-4886 7000
Securities held 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 1800 210 99 11

B. Access to KFintech e-voting system in case of members holding shares in physical mode and non-individual members in demat mode:

1) Members whose email IDs are registered with the Company/DP(s), will receive an email from KFintech which will include details of E-Voting Event Number (EVEN), user ID and password. The following process shall be followed:

- i. Launch internet browser by typing the URL: [https:// evoting.kfintech.com/](https://evoting.kfintech.com/)
- ii. Enter the login credentials (i.e. user ID and password). Members holding shares in physical mode: user ID will be EVEN, followed by folio number. Members holding shares in demat account: user ID will be DP ID and Client ID. However, if members are already registered with KFintech for e-voting, they can use their existing user ID and password for voting purpose.
- iii. After entering these details appropriately, click on 'LOGIN'.
- iv. Members will be required to mandatorily change their password. The new password shall comprise of minimum 8 characters with at least one upper case (A- Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,\$, etc.). The system will prompt to change the password and update the contact details like mobile number, email ID etc. on first login. Members may also enter a secret question and answer of their choice to retrieve the password (if required). It is strongly recommended that members should not share their password with any other person and take utmost care to keep their password confidential.
- v. Members are required to login again with their new credentials.
- vi. On successful login, the system will prompt to select the 'EVEN' i.e., 'Landmark Global Learning Limited' and click on 'Submit'.
- vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off date under 'FOR/AGAINST' or alternatively, members may partially enter any number in 'FOR' and partially 'AGAINST' but the total number in 'FOR/AGAINST' taken together shall not exceed the total shareholding as mentioned herein above. Members may also choose the option 'ABSTAIN'. If the member does not indicate either 'FOR' or 'AGAINST' it will be treated as 'ABSTAIN' and the shares held will not be counted under either head.
- viii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/ demat accounts.
- ix. Voting has to be done for each item of the Notice separately. In case members do not desire to cast their vote on any specific item, it will be treated as abstained.
- x. Members may then cast their vote by selecting an appropriate option and click on 'Submit'.
- xi. A confirmation box will be displayed. Click 'OK' to confirm else 'CANCEL' to modify. Once members have voted on the resolution(s), they will not be allowed to modify their vote. During

the voting period, members can login any number of times till they have voted on the resolution(s).

- xii. Corporates/Institutional members (i.e. other than Individuals, HUF, NRIs, etc.) are required to send scanned certified true copy (PDF/JPG Format) of the Board Resolution/Authority Letter, etc. authorizing its representative(s) to vote on its behalf, to the Scrutinizer at e-mail ID: cspsdia@gmail.com with a copy marked to evoting@kfintech.com and to the Company at cs@landmarkimmigration.com. They may also upload the same in the e-voting module in their login page. The scanned image of the above mentioned documents should be in the naming format 'Corporate Name_EVEN'.
- xiii. If you have forgotten your password, you can reset your password by using 'Forgot Password' available on <https://evoting.kfintech.com> and following the password reset options provided therein or contact KFINTECH at toll free no.: 1800-309-4001.

2) Members whose email IDs are not registered with the Company/DP(s), and consequently the Annual Report, Notice of AGM and e-voting instructions cannot be serviced, will have to follow the following process:

- i. In case shares are held in demat mode, please provide DP Id.-Client Id. (DP Id + Client Id), name, client master or copy of Consolidated Account Statement, self-attested scan copy of PAN card and Aadhar to evoting@kfintech.com.
If you are an individual shareholder holding securities in demat mode, please refer to the login method explained at Note 18(A) i.e. Login method for e-Voting for individual shareholders holding shares in demat mode.
If you are a non-individual shareholder holding securities in demat mode, please refer to the login method explained at Note 18(B) i.e. Login method for e-Voting for non-individual shareholders holding shares in demat mode.
- ii. In case shares are held in physical mode, please provide Folio No., name of shareholder, scan copy of the share certificate (front and back), self-attested scanned copy of PAN card and Aadhar by email to evoting@kfintech.com.
If you are an individual shareholder holding securities in physical mode, please refer to the login method explained at Note 18(B) i.e. Login method for e-Voting for individual shareholders holding shares in physical mode.
- iii. Alternatively, shareholder may send a request to evoting@kfintech.com for procuring user id and password for e-Voting by providing above mentioned documents. After receiving the e-voting instructions, please follow steps explained at Note 18 to cast your vote by electronic means.

C. Access to join the AGM on Kfintech system to participate and vote during the AGM:

- 1) Member will be provided with a facility to attend the AGM through VC/OAVM platform provided by Kfintech. Members may access the same at <https://emeetings.kfintech.com/> by using the e-voting login credentials provided in the email received from the Company/ Kfintech. After logging in, click on the 'Video Conference' tab and select the 'EVEN' of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. Please note that the members who do not have the user ID and password for e-voting or have forgotten their user ID and password may retrieve the same by following the remote e-voting instructions mentioned above.

- 2) Facility for joining this AGM through VC/OAVM shall be open at least 15 minutes before the commencement of the AGM.
- 3) Members are encouraged to join the AGM through their laptops/desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.
- 4) Members will be required to grant access to the webcam to enable VC/OAVM. Further, members connecting from their mobile devices/tablets/laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.
- 5) Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC/OAVM platform. The members may click on the voting icon displayed on the screen to cast their votes.
- 6) Facility of joining the AGM through VC/OAVM shall be available for at least 1,000 members on first come first served basis.
- 7) Institutional Members are encouraged to attend and vote at the AGM through VC/OAVM.
- 8) In case of any query and/or assistance required, relating to attending the AGM through VC/OAVM mode, members may refer to the Help & Frequently Asked Questions (“FAQs”) and ‘AGM VC/OAVM’ user manual available at the download Section of <https://evoting.kfintech.com> or contact Mr. Mohammed Shanoor, Assistant Manager, KFintech at the email ID evoting@kfintech.com or on phone No.: 040-6716 2222 or call KFintech’s toll free No.: 1800 309 4001 for any further clarifications / technical assistance that may be required.

General:

- 19) A member can opt for only single mode of voting i.e., through remote e-voting or voting at the AGM. If a member cast votes by both modes, then voting done through remote e-voting shall prevail and vote at the AGM shall be treated as invalid.
- 20) Members who would like to express their views/ask questions as a Speaker at the Meeting may preregister themselves by sending a request from their registered email address mentioning their name, DP ID and Client ID/Folio number, PAN and mobile number at cs@landmarkimmigration.com from **Thursday, September 25, 2025 at 9:00 A.M. till Friday, September 26, 2025 at 5:00 P.M.** Only those Members who have pre-registered themselves as a Speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
- 21) Members, whose names appear in the Register of Members / list of Beneficial Owners as on the Cut-off date, are entitled to vote on the resolutions set forth in this Notice. A person who is not a member as on the Cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the member, the member shall not be allowed to change it subsequently.

22) In case a person has become a member of the Company after dispatch of AGM Notice but on or before the Cut-off date for e-voting, they may obtain the user ID and password in the manner as mentioned below:

- i. If the mobile number of the member is registered against Folio No./ DP ID Client ID, the member may send SMS: MYEPWD E-Voting Event Number + Folio No. or DP ID Client ID to 9212993399.

Example for NSDL: MYEPWD <SPACE> IN12345612345678

Example for CDSL: MYEPWD <SPACE> 1402345612345678

Example for Physical: MYEPWD <SPACE> XXXX1234567890

- ii. If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of <https://evoting.kfintech.com/> the member may click 'Forgot Password' and enter Folio No. or DP ID Client ID and PAN to generate a password.

- iii. Member may send an e-mail request to evoting@kfintech.com. After due verification of the request, User ID and password will be sent to the Member.

Once the password is received/retrieved by the shareholder, you may kindly follow the instructions as mentioned under Note No. 18A above and cast vote by remote e-voting.

- iv. In case e-mail ID of a Member is not registered with the Depository Participant(s)/ Company/ KFinTech, then such Member is requested to register/update their e-mail addresses with the Depository Participant (in case of Shares held in dematerialised form) and with KFinTech in case shares held in physical form.

23) Members who may require any technical assistance or support before or during the AGM are requested to contact KFinTech at toll free number 1-800-309-4001 or write to them at evoting@kfintech.com.

24) Members to intimate change in their details: Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail ID, telephone/mobile no., PAN, mandates, choice of nominations, bank details viz., name of the bank and branch details, bank account, MICR code, IFSC code, etc.

- a. For shares held in electronic mode: to their DPs
- b. For shares held in physical mode: to the Company/RTA in prescribed Form ISR-1 and other forms. [SEBI Master Circular No. SEBI/HO/ MIRSD/SECFATF/P/CIR/2023/169 dated October 12, 2023]

The facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. [Section 72 of the Act].

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 ISR-3 or SH-14 as the case may be. The said forms can be downloaded

from the KFintech's website <https://ris.kfintech.com/#>. Members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form and to RTA in case the shares are held in physical form.

Declaration of Voting Results:

- 25) The scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast during the AGM, thereafter unblock the votes cast through remote e-voting and submit, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairperson of the Company or the person authorized by him, who shall countersign the same. The results will be announced within the time stipulated under the applicable laws.
- 26) The results declared along with the scrutinizer's report, will be hosted on the website of the Company at <https://landmarkglobal.co.in/investor-center> and on the website of KFintech at <https://evoting.kfintech.com/> immediately after the declaration of the result by the Chairperson or a person authorised by him in writing. The Company shall simultaneously forward the results to BSE Limited, where the shares of the Company are listed.

**By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)**

**Date: - 02.09.2025
Registered Office
SCO-95 97 2nd Floor, Sector 17 D,
Chandigarh, India, 160017**

**Ms. Simran Bhatia
Company Secretary**

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 REALATING TO SPECIAL BUSINESS:

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

ITEM NO. 3 & 4

The Members of the Company at its 13th Annual General Meeting (AGM) appointed M/s. Sukhpal Singh & Co., Chartered Accountants, Statutory Auditors to hold office from the conclusion of the 13th AGM until the conclusion of the 18th AGM of your Company to be held in the year 2028.

M/s. Sukhpal Singh & Co., Chartered Accountants, Statutory Auditors of the Company resigned with effect from August 13, 2025, resulting into a casual vacancy in the office of Statutory Auditors of the Company as envisaged by section 139(8) of the Act. To fill up the casual vacancy, the Board of Directors of the Company, at its meeting held on September 02, 2025, considering the experience and expertise and based on the recommendation of the Audit Committee, appointed M/s. Sumit Bharti & Associates, Chartered Accountants (Firm Registration No. 015301N) as Statutory Auditors of the Company to hold office w.e.f. September 02, 2025 until the conclusion of the 15th AGM, subject to the approval by the members at the 15th AGM of the Company, at such remuneration plus applicable taxes, and out of pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Managing Director of the Company.

Further, Board of Directors of the Company, at its meeting held on September 02, 2025, based on the recommendation of the Audit Committee, proposed to the Members the appointment of M/s. Sumit Bharti & Associates, Chartered Accountants (Firm Registration No. 015301N) as Statutory Auditors of the Company to hold the office from the conclusion of the 15th AGM, till the conclusion of 20th AGM, at such remuneration plus applicable taxes, and out of pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company.

M/s. Sumit Bharti & Associates is a firm of Chartered Accountants registered and empanelled with the Institute of Chartered Accountants of India (ICAI). It is primarily engaged in providing audit and assurance services to its clients. Pursuant to Section 139 of the Act and the Rules framed thereunder, the Company has received written consent from M/s. Sumit Bharti & Associates and a certificate that they satisfy the criteria provided under Section 141 of the Act and that the appointment, if made, shall be in accordance with the applicable provisions of the Act and Rules framed thereunder. As required under the SEBI Listing Regulations, M/s. Sumit Bharti & Associates, has confirmed that they hold a valid certificate issued by the Peer Review Board of ICAI. The proposed remuneration to be paid to Auditors for the Financial Year 2025-2026 is Rs. 80,000 (Rupees Eighty Thousand Only). The said remuneration excludes applicable taxes and out of pocket expenses. The remuneration for the subsequent year(s) of their term shall be fixed by the Board of Directors of the Company based on the recommendation of the Audit Committee.

None of the Directors/Key Managerial Personnel of the Company/their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution. Accordingly, the Board recommends the resolution as set out at Item No. 3 & 4 of this Notice for approval of the members of the Company as an Ordinary Resolution.

ITEM NO: 5 TO INCREASE THE OVERALL LIMIT OF MAXIMUM REMUNERATION PAYABLE TO ALL THE DIRECTORS AND MANAGER AND IN THIS REGARD TO CONSIDER AND IF THOUGHT FIT TO PASS, WITH OR WITHOUT MODIFICATION(S), THE FOLLOWING AS SPECIAL RESOLUTION:-

The provisions of Section 197 of the Companies Act, 2013 prescribe that the total managerial remuneration payable by a public company to its directors, including managing director, whole-time director, and manager in respect of any financial year shall not exceed 11% of the net profits of the company computed as per Section 198 of the Act, except with the approval of the members by a special resolution.

Further, the remuneration payable to any one managing director or whole-time director shall not exceed 5% of the net profits, and if there is more than one such director, remuneration shall not exceed 10% to all of them taken together, except with the approval of the members by a special resolution.

Taking into account the responsibilities shouldered by the managerial personnel, the industry benchmarks, and the contribution of managerial personnel to the growth and performance of the Company, the Board of Directors proposes to authorize payment of managerial remuneration in excess of the specified limits under Section 197(1), subject to compliance with the overall provisions of the Act and Schedule V.

Further, in the event of no profits or inadequate profits in any financial year, it is proposed to pay minimum remuneration to the managerial personnel in accordance with the limits and conditions specified under Part II of Schedule V of the Companies Act, 2013.

Mr. Jasmeet Singh Bhatia, Managing Director and Ms. Richa Arora, Whole-time Director along with their relatives are interested or concerned, financially or otherwise in the Special Resolution set out at Item Nos. 5 of the accompanying Notice.

The Board recommends the resolution set out at Item Nos. 5 of the accompanying Notice to the members for passing as Special Resolution.

ITEM NO. 6: INCREASE IN MANAGERIAL REMUNERATION OF MR. JASMEET SINGH BHATIA, MANAGING DIRECTOR AND CHAIRMAN [DIN: 02862660] OF THE COMPANY:

The shareholders, on February 26, 2024, by way of special resolution, approved the change in designation of Mr. Jasmeet Singh Bhatia (DIN: 02862660) as the Chairman & Managing Director of the Company with effect from February 23, 2024 for a term of five (5) years along with payment of managerial remuneration for the period of three (3) years. Further the members had authorized the Board to alter and vary the terms and conditions including remuneration and incremental thereof from time to time.

The revised terms of remuneration

The Board at its meeting held on the May 7, 2025 on the recommendation of Nomination and Remuneration at its meeting held on May 7, 2025, deliberated and has accorded their approval, subject to approval of members of the Company by way of Special Resolution, for revision in the terms of remuneration to Mr. Jasmeet Singh Bhatia (DIN: 02862660) Chairman & Managing Director w.e.f. April 1, 2025 till February 22, 2027 i.e for the remaining period pursuant to the provisions of Sections 196, 197, 198, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (the “Act”) and the Rules framed thereunder, including any statutory modifications or re-enactment thereof, and the Articles of Association and in furtherance of the special resolution passed in the Extra-Ordinary General Meeting of the Company held on February 26, 2024.

The Nomination and Remuneration Committee at its meeting has approved the same on the basis of his performance evaluation, skills, experience and knowledge resulting in sustained profitability numbers owing to his leadership team and considering various parameters which, inter alia, includes, the scale of operations of the Company and his increased involvement and role for the overall growth of the Company especially in respect of exploring new domestic and overseas markets, deeper penetration of existing markets and enhancing brand value through various initiatives etc. with a view to ensure objectivity in determining the remuneration package as well as maintaining a balance between interest of the company and shareholders.

In accordance with Section 197 of Companies Act, 2013 [“Act”] and other applicable provisions of the Act approval of members by way of special resolution is required to pay remuneration to Managing Director exceeding the limits as mentioned under Section 197 of Companies Act, 2013. Accordingly, approval of members is being sought by way of special resolution for payment of remuneration to Managing Director in excess of prescribed limits of the Company.

Accordingly, the Board (which include its committee thereof) shall be authorised to decide / vary / revise the terms of remuneration other terms as well as the minimum remuneration effective from April 1, 2025. The other terms of reappointment as Managing Director shall continue to remain in full force and effect. As per the applicable provisions of the Schedule V of the Companies Act, 2013, the Company in the event of inadequacy or absence of profits may pay remuneration to Mr. Jasmeet Singh Bhatia, Managing Director w.e.f. 1st April, 2025 for the remaining period as under:

PARTICULARS	AMOUNT
Basic Salary	2.64 Crores per annum
Minimum Remuneration:	If, in any financial year, the Company has no profits or its profits are inadequate, then in such event, the remuneration by way of salary and perquisites as specified above will be paid as the Minimum Remuneration as provided in Schedule V of the Companies Act, 2013 Part II, Section II, [A]* proviso “The remuneration in excess of the limits provided under [A] may be paid.”

In compliance to Section 196 and 197 of Companies Act, 2013, the remuneration of **Jasmeet Singh Bhatia (DIN: 02862660)** as Managing Director is now being placed before the members for its approval. A brief profile of **Jasmeet Singh Bhatia** is given below:

General Information:

Sr. No.	Particulars	Disclosures
1.	Nature of Industry	Education & Immigration
2.	Date of commencement of commercial production	Not applicable (Company is an existing company).
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
4.	Foreign investments or collaborators, if any	---

Information about the appointee:

1.	Background details	Mr. Jasmeet Singh Bhatia became the Director of the Company on October 05, 2010. He is currently holding directorship in OM Student Visas Private Limited
2.	Past remuneration	204 lacs
3.	Recognition or awards	Award for Appreciation for the contribution toward overseas education from Global Education Summit
4.	Job profile and his suitability	Mr. Jasmeet Singh Bhatia became the Director of the Company on October 05, 2010. Considering his knowledge of various aspects relating to the Company's affairs and long business experience, the Board of Directors is of the opinion that the remuneration of Mr. Jasmeet Singh Bhatia should be increased.
5.	Remuneration proposed	INR 264 Lacs per annum (inclusive of salary, perquisites, benefits, incentives and allowances)
6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person	Mr. Jasmeet Singh Bhatia has vast experience in Management. Mr. Jasmeet Singh Bhatia has rich experience of handling various areas of business and is well known in immigration industry. Mr. Jasmeet Singh Bhatia has begun a lot of new initiatives in the Company since he joined as Director. His respective skill sets and experience place him in a correspondingly equal position at major diversified Companies in India. Considering their general industry

		and the specific company profile the proposed remuneration is in line with the industry levels and that of comparatively placed Companies in India.
	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personal, if any:	Mr. Jasmeet Singh Bhatia has a relationship with the Company as Managing Director and Promoter only. He also holds 13229000 shares in the Company.

The details of the terms of appointment and remuneration payable to **Jasmeet Singh Bhatia** is given below:

Tenure of Remuneration	w.e.f. 01/04/2025 till February 22, 2027.
Salary inclusive of all allowances and incentives	2,64,00,000/-
Perquisites and Allowances in addition to the salary	NIL
Retirement benefits	NIL
Other benefits	NIL
Minimum Remuneration	2,64,00,000/-

The Board recommends the Special Resolution set forth in Item No. 6 of the Notice for approval of the members.

Memorandum of Interest

The Directors are interested to the extent of their shareholding in the Company.

ITEM NO. 7: INCREASE IN MANAGERIAL REMUNERATION OF MS. RICHA ARORA, WHOLE-TIME DIRECTOR [DIN: 03218223] OF THE COMPANY:

The shareholders, on February 26, 2024, by way of special resolution, approved the change in designation of Ms. Richa Arora (DIN: 03218223) as the Whole-time Director of the Company with effect from February 23, 2024 for a term of five (5) years along with payment of managerial remuneration for the period of three (3) years. Further the members had authorized the Board to alter and vary the terms and conditions including remuneration and incremental thereof from time to time.

The revised terms of remuneration

The Board at its meeting held on the May 7, 2025 on the recommendation of Nomination and Remuneration at its meeting held on May 7, 2025, deliberated and has accorded their approval, subject to approval of members of the Company by way of Special Resolution, for revision in the terms of remuneration to Ms. Richa Arora (DIN: 03218223) Whole-time Director w.e.f. April 1, 2025 till February 22, 2027 i.e for the remaining period pursuant to the provisions of Sections 196, 197, 198, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Rules framed thereunder, including any statutory modifications or re-enactment thereof, and the Articles of Association and in furtherance of the special resolution passed in the Extra-Ordinary General Meeting of the Company held on February 26, 2024.

The Nomination and Remuneration Committee at its meeting has approved the same on the basis of her performance evaluation, skills, experience and knowledge resulting in increased in business in the global market, overall growth of the Company especially in respect of exploring new domestic and overseas markets, deeper penetration of existing markets and enhancing brand value through various initiatives etc.

In accordance with Section 197 of Companies Act, 2013 [“Act”] and other applicable provisions of the Act approval of members by way of special resolution is required to pay remuneration to Whole-time Director exceeding the limits as mentioned under Section 197 of Companies Act, 2013. Accordingly, approval of members is being sought by way of special resolution for payment of remuneration to Whole-time Director in excess of prescribed limits of the Company.

Accordingly, the Board (which include its committee thereof) shall be authorised to decide / vary / revise the terms of remuneration other terms as well as the minimum remuneration effective from April 1, 2025. The other terms of reappointment as Whole-time Director shall continue to remain in full force and effect. As per the applicable provisions of the Schedule V of the Companies Act, 2013, the Company in the event of inadequacy or absence of profits may pay remuneration to Ms. Richa Arora, Whole-time Director w.e.f. 1st April, 2025 for the remaining period as under:

PARTICULARS	AMOUNT
Basic Salary	1.44 Crores per annum
Minimum Remuneration:	If, in any financial year, the Company has no profits or its profits are inadequate, then in such event, the remuneration by way of salary and perquisites as specified above will be paid as the Minimum Remuneration as provided in Schedule V of the Companies Act, 2013 Part II, Section II, [A]* proviso “The remuneration in excess of the limits provided under [A] may be paid.”

In compliance to Section 196 and 197 of Companies Act, 2013, the remuneration of **Richa Arora** as Whole Time Director is now being placed before the members for its approval. A brief profile of **Richa Arora** is given below:

General Information:

Sr. No.	Particulars	Disclosures
1.	Nature of Industry	Education & Immigration
2.	Date of commencement of commercial production	Not applicable (Company is an existing company).
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
4.	Foreign investments or collaborators, if any	---

Information about the appointee:

1.	Background details	Ms. Richa Arora became the Director of the Company on October 05, 2010. She is currently holding directorship in OM Student Visas Private Limited
2.	Past remuneration	120 lacs
3.	Recognition or awards	-----
4.	Job profile and his suitability	Ms. Richa Arora became the Director of the Company on October 05, 2010. Considering her contribution in the Company for expanding the business in the global market, the Board of Directors is of the opinion that the remuneration of Ms. Richa Arora should be increased.
5.	Remuneration proposed	INR 144 lacs per annum (inclusive of salary, perquisites, benefits, incentives and allowances)
6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person	Ms. Richa Arora has vast experience in Management. Ms. Richa Arora has rich experience of handling various areas of business and is well known in immigration industry. Ms. Richa Arora has begun a lot of new initiatives in the Company since she joined as Director. She is currently playing a big role in growing the business of the Company in the global market. Considering their general industry and the specific company profile the proposed remuneration is in line with the industry levels and that of comparatively placed Companies in India.
	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personal, if any:	Ms. Richa Arora has a relationship with the Company as Director and Promoter only. She also holds 1500950 shares in the Company.

The details of the terms of appointment and remuneration payable to **Richa Arora** is given below:

Tenure of Remuneration	w.e.f. 01/04/2025 till February 22, 2027.
Salary inclusive of all allowances and incentives	1,44,00,000/-
Perquisites and Allowances in addition to the salary	NIL
Retirement benefits	NIL
Other benefits	NIL
Minimum Remuneration	1,44,00,000/-

The Board recommends the Special Resolution set forth in Item No. 7 of the Notice for approval of the members.

Memorandum of Interest

The Directors are interested to the extent of their shareholding in the Company.

By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)

Date: - 02.09.2025
Registered Office
SCO-95 97 2nd Floor, Sector 17 D,
Chandigarh, India, 160017

Ms. Simran Bhatia
Company Secretary

ADDITIONAL INFORMATION ON DIRECTOR BEING APPOINTED / RE-APPOINTED AS REQUIRED UNDER REGULATION 36(3) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD ON GENERAL MEETINGS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA, IN THE ORDER OF THE ITEMS MENTIONED IN THE NOTICE

Name of the Director	Mr. Amit Kumar Sharma
DIN	10613084
Date of Birth	15th January, 1979
Age	46 years
Date of first appointment	May 02, 2024
Qualifications	Graduation
Expertise in specific functional areas	He is having an overall experience of 12 years in the business
Directorship in other Public Limited Companies (excluding foreign companies, private companies & Section 8 companies) as on March 31, 2025	Nil
Membership of Committees/ Chairmanship in other Public Limited Companies (excluding foreign companies, private companies & Section 8 companies) as on March 31, 2025	Nil
Listed entities from which Director has resigned from Directorships in the Last three (3) years.	Nil
Total no. of Board Meetings held during the year	13
Total no. of Board Meetings attended during the year	11
No. of shares held	Nil
Relationships between Directors inter-se	None

Terms and conditions of appointment or reappointment of Director	Non Executive Non Independent Director liable to retire by rotation.
Remuneration last drawn (including Sitting fees, if any)	NIL

**By order of the Board of Directors
For Landmark Global Learning Limited
(Previously known as Landmark Immigration Consultants Limited)**

**Date: - 02.09.2025
Registered Office
SCO-95 97 2nd Floor, Sector 17 D,
Chandigarh, India, 160017**

**Ms. Simran Bhatia
Company Secretary**

Board's Report

Dear members

The Board of Directors hereby submits the 15th (Fifteen) Annual Report of the business and operations of the Company along with the Audited Financial Statements, for the financial year ended 31st March, 2025.

1. FINANCIAL RESULTS:-

The financial performance of the Company for the year ended March 31, 2025 is as below:

(in lakhs)

Particulars	2024-25	2023-24
Revenue from Operations	3757.83	3488.88
Other Income	233.13	218.15
Total Income	3,990.96	3,707.03
Total Expenses	2,218.46	2,130.70
Profit / (Loss) before Exceptional & Extraordinary item	1,772.50	1,576.33
Exceptional items	--	--
Extraordinary items	--	--
Profit / (Loss) before Tax (PBT)	1,772.50	1,576.33
Current Tax	465.06	407.04
Deferred Tax	(5.17)	14.76
Minimum Alternate Tax (MAT)	--	--
Profit / (Loss) after Tax (PAT) for the year	1,312.61	1,154.52
Earnings per share (EPS)		
Basic	8.18	7.69
diluted	8.18	7.69

2. OPERATIONAL PERFORMANCE

Your Directors are pleased to state that the year under review ended with the total income of the Company Rs. 3,990.96 Lakhs for the year ended March 31, 2025 as against Rs. 3,707.03 Lakhs in the previous financial year.

Your Company has been successful in increasing profitability. The Company has recorded a profit (PBT) of Rs. 1,772.50 Lakhs for the year ended March 31, 2025 as compared to Rs. 1,576.33 Lakhs in the previous financial year.

The Profit/ (Loss) after Tax (PAT) for the year ended March 31, 2025 stood at Rs. 1,312.61 Lakhs as compared to Rs. 1,154.52 Lakhs in the previous financial year.

3. ALTERATION TO MEMORANDUM AND ARTICLES OF ASSOCIATION:

During year under review, Company has altered its MOA and AOA in following events:

- **Conversion of Private Limited into Public Limited:**

The Company was converted from a Private Limited to a Public Limited Company on June 20, 2024, following the issuance of a fresh Certificate of Incorporation by the Registrar of Companies, Punjab & Chandigarh. Consequently, the Company's name has been changed to **"LANDMARK IMMIGRATION CONSULTANTS LIMITED"** (formerly known as Landmark Immigration Consultants Private Limited). This conversion necessitates corresponding amendments to the Memorandum and Articles of Association to reflect the Company's new status and ensure compliance with the regulatory requirements for public companies.

- **Change of Name:**

The name of the Company has been changed from Landmark Immigration Consultants Limited to **"LANDMARK GLOBAL LEARNING LIMITED"** on June 16, 2025, following the issuance of a fresh Certificate of Incorporation by the Registrar of Companies, Punjab & Chandigarh. Our company name has been changed to better align with our long-term vision and the broader scope of services we now offer. This conversion necessitates corresponding amendments to the Memorandum and Articles of Association to reflect the Company's new name and ensure compliance with the regulatory requirements.

4. DIVIDEND:

In alignment with our strategic growth objectives and the successful launch of our Initial Public Offering (IPO), your Board of Directors has not recommended any Dividend for the financial year ended March 31, 2025.

This decision reflects our commitment to reinvesting profits into expanding our operations, enhancing service offerings, and strengthening our market position in the immigration consultancy sector. We believe that this approach will deliver long-term value to our shareholders and support sustainable business growth.,

5. GENERAL RESERVES:

The Board of Directors has decided to retain the entire amount of profits in the profit and loss account and not to transfer any amount to the general reserve.

6. OUTLOOK:

In the past year, our Company has maintained strong operational performance despite global uncertainties affecting migration flows. Our unwavering commitment to compliance, personalized client service, and ethical advisory practices continues to distinguish us in a competitive market. With a robust client base spanning multiple countries, we have steadily increased our success rate in visa approvals and residency pathways, reinforcing our reputation as a trusted brand in immigration services.

To enhance accessibility and market penetration, we have launched new branch offices in Delhi, Ahmedabad and Surat. These strategic locations are selected based on migration trends, local demand.

This expansion not only broadens our geographic footprint but also strengthens our service delivery by enabling face-to-face consultations, localized support, and faster turnaround for our clients.

The successful completion of our Initial Public Offering (IPO) in the past financial year marks a significant turning point in the evolution of Landmark Global Learning Limited. This strategic milestone has not only provided the company with access to capital markets but also elevated our visibility, credibility, and governance standards in the immigration and global mobility sector.

As we move forward, the company is well-positioned to leverage its strengthened financial position and market presence to accelerate its growth strategy. The key focus areas for the upcoming fiscal year include:

1. Strong demand for skilled migration and education abroad
2. Technological advancements in service delivery
3. A professional, passionate team committed to client success
4. To provide our clients with best-in-class immigration services that exceeds clients' expectations.
5. To be open and transparent with our stakeholders

7. SHARE CAPITAL

- **Authorised Share Capital:**

During the financial year under review, there was no change in the Authorised Share Capital of the Company. The Authorised Share Capital of your Company as on March 31, 2025 is Rs. 25,00,00,000/- (Rupees Twenty-Five Crore only) comprising of 2,50,00,000 (Two Crore Fifty lacs only) equity shares of the face value of Rs 10 (Ten Rupees)

- **Issued and Paid-Up Share Capital:**

Your Company has issued and allotted 56,00,000 (Fifty Six Lakhs) equity shares of face value of Rs.10 each at an issue price of Rs.72 (Rupees Seventy Two only) per share including the premium of Rs.62 (Rupees Sixty Two only) pursuant to the Initial Public Offering ("IPO") of the Company.

Consequent to the above allotments, the issued, subscribed and paid-up share capital of your Company as on March 31, 2025 is Rs. 20,61,00,000 /- (Rupees Twenty Crore Sixty One Lacs Only) divided into 2,06,10,000 (Two Crore Six Lacs and Ten Thousand) shares of the face value of Rs 10 (Ten Rupees) each.

8. MATERIAL CHANGES:

- **Listing on Stock Exchanges**

During the financial year 2024-25, the Company successfully completed its Initial Public Offering (IPO), and its equity shares were listed on BSE SME Exchange, following receipt of listing and trading approvals from the BSE SME Exchange. The IPO comprised a fresh issue of 56,00,000 equity shares of face value ₹10 each and at a premium of ₹62 each, aggregating to ₹40.32 crore, Post completion of the IPO, the Company's paid-up share capital stood at ₹20.61 crore as on March 31, 2025.

- **Material changes from the end of the Financial year till the date of this report**

There have been no material changes or commitments affecting the financial position of the Company between the end of the financial year and the date of this report.

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

- **Composition of Board:**

The Board of Directors of the Company, at present comprises of 5 Directors, who have wide and varied experience in different disciplines and fields of corporate functioning. The board of directors of the company comprises of 5 (Five) Directors, consisting of 1 (One) Managing Director, 1 (One) Whole-Time Director, 1 (One) Non-Executive Director 2 (Two) Non-Executive Independent Directors. The constitution of the Board of the Company is in accordance with the provisions of the Companies Act, 2013. The Board of Directors of your Company comprised of the following Directors, as on March 31, 2025:

Name of the Director	Designation
Mr. Jasmeet Singh Bhatia	Chairman & Managing Director
Ms. Richa Arora	Whole Time Director
Mr. Amit Kumar Sharma	Non-Executive Non-Independent Director
Mr. Manu Sharma	Non-Executive Independent Director
Mr. Taranjit Singh Bharaj	Non-Executive Independent Director

- **Appointment and Re-appointment:**

The following changes have taken place in the Board of your Company during the Financial Year 2024-25:

- a. Mr. Pankaj Dawar (DIN: 06479649), Non- Executive Non-Independent Director ceased to be the Director of the Company w.e.f. May 02, 2024.
- b. Mr. Amit Kumar Sharma (DIN: 10613084) was appointed as an Additional Director of the Company w.e.f. May 02, 2024. The designation of Mr. Amit Kumar Sharma was changed to Non-Executive Non-Independent Director of the company with effect from July 29, 2024 after obtaining shareholders' approval in the AGM of the Company held on July 29, 2024.

- **Director retiring by rotation:**

Pursuant to the provisions of Section 152(6) of the Act, Mr. Amit Kumar Sharma (DIN: 10613084), Non-Executive Non-Independent Director of the Company is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offered himself for re-appointment. The Board considered the said re-appointment in the interest of the Company and hence recommends the same to the Members for approval.

Based on the outcome of the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board of Directors recommends his re-appointment. The Notice convening the 15th AGM, scheduled to be held on Tuesday, September 30, 2025, includes detailed information in this regard.

- **Key Managerial Personnel (KMP):**

During the financial year, Ms. Charanchit Kaur was appointed as a Company Secretary of the Company with effect from April 01, 2024 and has resigned on April 08, 2025. Subsequently, Ms. Simran Bhatia was appointed as Company Secretary & Compliance Officer of the Company with effect from June 16, 2025.

As on March 31, 2025, the following individuals were designated as Key Managerial Personnel of the Company in accordance with Section 2(51) of the Companies Act, 2013:

Name of KMP	DESIGNATION
Mr. Jasmeet Singh Bhatia	Chairman & Managing Director
Ms. Richa Arora	Whole Time Director
Ms. Charanchit Kaur	Company Secretary & Compliance Officer
Mr. Digvijay	Chief Financial Officer

- **Disclosures by Directors:**

The Directors have submitted notice of interest in **Form MBP 1** under Section 184(1) as well as Declaration by Directors under Section 164(2) and other declarations as to compliance with the Companies Act, 2013.

- **Disqualifications of Directors:**

None of the Directors of your Company is disqualified under the provisions of Section 164(2) of the Companies Act, 2013 and the Board herewith takes on record the eligibility of all the Directors to continue as Directors of the Company in terms of Sec 164(2) of the Companies Act, 2013.”

- **Independence & Other Matters Pertaining to Independent Directors**

As on March 31st, 2025, the following Directors on your Company’s Board were Non-Executive Independent Director:

1. Mr. Manu Sharma
2. Mr. Taranjit Singh Bharaj

With regard to integrity, expertise and experience (including the proficiency) of the Independent Director appointed, the Board of Directors have taken on record the declarations and confirmations submitted by the Independent Director and is of the opinion that they are the person of integrity and possess relevant expertise and experience and their continued association as Director will be of immense benefit and in the best interest of the Company.

10. DECLARATIONS GIVEN BY INDEPENDENT DIRECTORS UNDER SECTION 149(6) OF THE COMPANIES ACT, 2013

The Independent Directors have submitted their disclosures to the Board that they fulfill all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 and 16(b) of the Listing Regulations so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the rules made thereunder and Listing Regulations.

All the Independent Directors of the Company have registered themselves with the Indian Institute of Corporate Affairs (“IICA”).

11. BOARD EVALUATION

Pursuant to Section 134(p) and Section 178(2) of the Companies Act, 2013 and applicable provisions of SEBI (LODR) Regulations 2015, the Board, in consultation with its Nomination & Remuneration Committee, has formulated a framework containing, inter-alia, the criteria for performance evaluation of the entire Board of the Company, its Committees and Individual Directors, including Independent Directors.

A separate meeting of Independent Directors was held without the presence of any Non-Independent Directors to discuss, inter-alia, the performances of Non-Independent Directors, the Board as a whole and the Chairman, taking into consideration the views of Executive Directors and Non-Executive Directors. The performance evaluation of all the Independent Directors has been done by the entire Board, excluding the Director being evaluated.

12. LISTING OF EQUITY SHARES

During the year under review, Equity shares of your Company got listed on the BSE SME Platform on January 23, 2025.

13. EMPLOYEE STOCK OPTION PLAN

There is no employee stock option plan subsisting and continuing as on date.

14. INITIAL PUBLIC OFFER & CONSEQUENT LISTING OF SHARES ON SME EXCHANGE OF BSE LIMITED

During the period under review, the Company has made an SME Initial Public Offer (IPO) for 56,00,000 (Fifty Six Lakhs) equity shares of face value of Rs.10 each.

The issue price was Rs.72 (Rupees Seventy Two only) per share including the premium of Rs.62 (Rupees Sixty Two only) per equity share.

The Company’s equity shares were listed on the Stock Exchange viz., BSE Limited w.e.f. January 23, 2025.

Your Company has issued and allotted 56,00,000 (Fifty Six Lakhs) equity shares of face value of Rs.10 each on cash at an issue price of Rs.72 (Rupees Seventy Two only) per share including the premium of Rs. 62 (Rupees Sixty Two only) pursuant to the Initial Public Offering (“IPO”) of the Company.

15. DEMATERIALIZATION OF SHARES

The Company has taken all necessary steps to facilitate complete dematerialization of its equity shares. All the Shares of your Company were in Dematerialization mode as on March 31, 2025, and there are no shares held in physical form. This ensures ease of trading for shareholders and enhances transparency and compliance with applicable regulations. The ISIN of the Equity Shares of your Company is INE12QA01010.

16. APPOINTMENT OF RTA

M/s. KFin Technologies Limited is Company's Registrar and Share Transfer Agent (RTA) in compliance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

17. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

During the year under review, the Company does not have any subsidiary/joint ventures/Associate companies.

18. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board meets at regular intervals to discuss and decide on Company's business policy and strategies apart from other urgent business matter. The date of meetings of the Board of Directors and Committee are informed to the Directors in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings.

The notice and agenda of the Board/ Committee meetings is circulated in accordance with the provisions of the Secretarial Standard on meetings of the Board of Directors (SS-1) issued by the Institute of Company Secretaries of India. The agenda for the Board and Committee meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.

During the year under review, Board of Directors of the Company met 13 (Thirteen) times as follows:-

Sr. No.	Date
1.	April 01, 2024
2.	May 02, 2024
3.	June 08, 2024
4.	July 04, 2024
5.	July 30, 2024
6.	August 14, 2024
7.	November 15, 2024
8.	January 07, 2025
9.	January 10, 2025
10.	January 15, 2025
11.	January 21, 2025
12.	January 24, 2025
13.	March 19, 2025

The intervening gap between two consecutive meetings was within the maximum period mentioned under Section 173 of the Companies Act, 2013.

The details of attendance of each Director at the Board Meetings are given below;

Name of Director	Date of Original Appointment	Date of Cessation	Number of Board Meetings Eligible to attend	Number of Board Meetings attended
Mr. Jasmeet Singh Bhatia	05/10/2010	N.A	13	13
Ms. Richa Arora	05/10/2010	N.A	13	13
Mr. Amit Kumar Sharma	02/05/2024	N.A	11	11
Mr. Manu Sharma	23/02/2024	N.A	13	13
Mr. Taranjit Singh Bharaj	23/02/2024	N.A	13	13
Mr. Pankaj Dawar	23/02/2024	02/05/2024	2	2

19. COMMITTEES OF THE BOARD

Presently, the Board has following Committees viz. the Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee, Corporate and Social Responsibility Committee

a. Audit Committee

The Audit Committee is duly constituted in accordance with the provisions of Section 177 of the Companies Act, 2013.

During the year under review, Audit committee met 4(Four) times as follows:

Sr. No.	Date
1.	August 14, 2024
2.	November 15, 2024
3.	January 07, 2025
4.	March 19, 2025

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	Designation	Category	Number of Meetings Eligible to attend	Number of Meetings attended
Mr. Taranjit Singh Bharaj	Chairman & Member	Non-Executive Independent Director	4	4

Mr. Manu Sharma	Member	Non-Executive Independent Director	4	4
*Mr. Jasmeet Singh Bhatia	Member	Chairman & Managing Director	4	4
*Mr. Amit Kumar Sharma	Member	Non-Executive Non-Independent Director	0	0

*Mr. Jasmeet Singh Bhatia ceased to be the member of the committee and Mr. Amit Kumar Sharma was appointed as the member of the committee w.e.f. April 25, 2025.

The Company Secretary of the Company acts as a Secretary to the Committee.

During the year under review, the Board has accepted all recommendations of the Audit Committee and accordingly, no disclosure is required to be made in respect of non-acceptance of any recommendation of the Audit Committee by the Board.

b. Nomination and Remuneration Committee

The Nomination and Remuneration Committee was duly constituted in accordance with the provisions of Section 178 of the Companies Act, 2013.

During the year under review, committee met 1(One) time on July 30, 2024.

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	Designation	Category	Number of Meetings Eligible to attend	Number of Meetings attended
Mr. Manu Sharma	Chairman & Member	Non-Executive Independent Director	1	1
Mr. Taranjit Singh Bharaj	Member	Non-Executive Independent Director	1	1
Mr. Amit Kumar Sharma	Member	Non-Executive Non-Independent Director	1	1

The Company Secretary of the Company acts as a Secretary to the Committee.

The purpose of the Nomination and Remuneration Committee ("NRC") is to oversee the Company's nomination process for the senior management and the Board and specifically to assist the Board in identifying, screening and reviewing.

Individuals qualified to serve as Executive Directors, Non-Executive Directors and determine the role and capabilities required for Independent Directors consistent with the criteria as stated by the Board in its Nomination and Remuneration Policy.

Remuneration Policy

The Nomination and Remuneration Committee has formulated a comprehensive Nomination and Remuneration Policy pursuant to Section 178(3) of the Companies Act, 2013. This policy outlines the criteria for determining the qualifications, positive attributes, and independence of Directors. It also provides guidance on the structure and levels of remuneration for Directors, Key Managerial Personnel (KMP), and senior management, including the appointment of individuals at one level below the KMP.

The full policy is available on the Company's website and can be accessed at the following link:
<https://landmarkglobal.co.in/nrc-policy>

c. Stakeholders' Relationship Committee

The Stakeholders Relationship Committee was duly constituted on July 30, 2024 in accordance with the provisions of Section 178 of the Companies Act, 2013.

During the Financial Year 2024-25, the Stakeholders Relationship Committee met 2(Two) time as follows:

Sr. No.	Date
1.	July 30, 2024
2.	January 24, 2025

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	Designation	Category	Number of Meetings Eligible to attend	Number of Meetings attended
Mr. Manu Sharma	Chairman & Member	Non-Executive Independent Director	2	2
Mr. Amit Kumar Sharma	Member	Non-Executive Non-Independent Director	2	2
Mr. Jasmeet Singh Bhatia	Member	Chairman & Managing Director	2	2

The Company Secretary of the Company acts as a Secretary to the Committee.

The Stakeholders' Relationship Committee considers and resolves the grievances of our shareholders including complaints relating to non-receipt of annual report, transfer and transmission of securities, issue of new/duplicate certificates, general meetings and such other Grievances as may be raised by the security holders of the Company, from time to time.

d. Corporate and Social Responsibility Committee

The Corporate and Social Responsibility Committee was duly constituted in accordance with the provisions of Section 135 of the Companies Act, 2013.

During the Financial Year 2024-25, the Corporate and Social Responsibility Committee met 1(One) time on July 04, 2024.

The composition of the Committee and the details of meetings attended by its members are given below;

Name of Members	Designation	Category	Number of Meetings Eligible to attend	Number of Meetings attended
Mr. Taranjit Singh Bharaj	Chairman & Member	Non-Executive Independent Director	1	1
Mr. Manu Sharma	Member	Non-Executive Independent Director	1	1
Mr. Jasmeet Singh Bhatia	Member	Chairman & Managing Director	1	1

The Company Secretary of the Company acts as a Secretary to the Committee.

20. MEETING OF INDEPENDENT DIRECTORS

Pursuant to Secretarial Standard -1 and Schedule IV of the Companies Act, 2013 the independent directors shall conduct at least One (1) meeting in a Financial Year to review the performance of Non- Independent Directors and the Board as a whole; to review the performance of the Chairman and to assess the quality, quantity and timeliness of flow of information between the Company management and the Board and its members that is necessary for the Board to effectively and reasonably perform their duties.

Accordingly, all Independent Directors of the Company have conducted a meeting dated March 19, 2025 without presence of non-independent director where they review the performance of all non-independent director of the Company and the board as a whole, also review the performance of the Chairman of the Company and assess the quality, quantity and timeliness of flow of information between the Company management and the Board.

21. RISK MANAGEMENT

The Risk Management process that is followed to identify, assess and prioritize risks that need to be minimized, monitored and mitigated is quite elaborate. These measures help in reducing and controlling the impact of adverse events and maximize the realization of opportunities.

22. CORPORATE GOVERNANCE

Our company places the highest importance on strong governance practices, with a firm commitment to acting in the best interests of all stakeholders. Adhering to robust governance not only strengthens internal controls in line with evolving business dynamics but also enhances overall performance. Furthermore, it fosters transparency by helping stakeholders better understand the organization's key activities, policies, and strategic direction.

Pursuant to provisions of Regulation 15 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the SME Listed Companies are exempt from the provisions of Corporate Governance.

As the Company is listed on the SME Platform of BSE, the corporate Governance provisions do not apply. Consequently, the Corporate Governance report is not included in the Annual Report.

23. NON-APPLICABILITY OF THE INDIAN ACCOUNTING STANDARDS

As per provision of Rule 4(1) of the companies (Indian Accounting Standards) Rules, 2015 notified vide Notification No. G.S.R 111(E) on February 16th, 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirements of adoption of IND-AS w. e. f. April 15, 2017. As your Company is listed on SME Platform of BSE Limited, is covered under the exempted category and is not required to comply with IND-AS for preparation of financial statements beginning with period on or after April 1st, 2017.

24. AUDITORS

A. Statutory Auditors

M/S Sukhpal Singh & Co., Chartered Accountants (FRN-032318N), was appointed as the Statutory Auditors of the Company by the Members for a term of 5 (Five) consecutive years starting from the conclusion of the 13th Annual General Meeting of till the conclusion of the 18th Annual General Meeting of the Company. The requirement to place the matter relating to appointment of Auditors for ratification by Members at every Annual General Meeting has already been done away vide Notification S.O. 1833 (E) dated 7th May, 2018 issued by the Ministry of Corporate Affairs, New Delhi.

*Due to company's transition to a listed public entity, its compliance obligation, regulatory scrutiny, and audit responsibilities have significantly expanded. Mr. Sukhpal Singh expressed his inability to allocate the level of time and attention required to fulfil the role to the standard expected. Due to this, on 13th August, 2025, M/S Sukhpal Singh & Co., Chartered Accountants (FRN-032318N) has resigned as Statutory Auditor of Landmark Global Learning Limited.

**Pursuant to the provisions of Section 139 of the Act, the Board has appointed M/s Sumit Bharti & Associates, Chartered Accountants (ICAI Firm Registration No. 015301N) as Statutory

Auditors to fill the casual vacancy caused by the resignation of M/S Sukhpal Singh & Co., who shall hold the office upto the date of Annual General Meeting.

***Thereafter the Board also proposed the appointment of M/s Sumit Bharti & Associates, Chartered Accountants (ICAI Firm Registration No. 015301N) as Statutory Auditors of the Company for a period of five (5) years subject to the approval of the shareholders in the ensuing Annual General Meeting from the conclusion of 15th Annual General Meeting till the conclusion of the 20th Annual General Meeting of the Company to be held in the year 2030.

Auditor's Report

During the year under review, the Auditor's Report does not contain any qualifications/ adverse remarks. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further explanation by the Board of Directors. There were no qualifications, reservations or adverse remarks or disclaimers made by the Statutory Auditors in their reports.

Internal Financial Controls and its Adequacy

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its business operations. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, compliance with policies, procedures, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

The Audit Committee evaluates the efficiency and adequacy of financial control system in the Company, its compliance with operating systems, accounting procedures, and strives to maintain the standards in Internal Financial Control.

B. Secretarial Auditors

The Board of Directors of your Company, had appointed M/s. P.S. Dua & Associates, Practicing Company Secretary (C.P. NO. 3934, Peer Review Certificate No. 1296/2021), as the "Secretarial Auditors" of the Company, to conduct the Secretarial Audit for the Financial Year 2024-25, pursuant to the provisions of Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

Secretarial Audit Report

The Secretarial Audit Report submitted by M/s P.S. Dua & Associates, the Secretarial Auditors, for the Financial Year 2024-25 is annexed as "Annexure-A" to this Board's Report. The Secretarial Audit report does not contain any qualifications, reservations, or adverse remarks, and therefore does not necessitate any further comments by the Board.

C. Appointment of Internal Auditor

Pursuant to the provisions of Section 138 of the Companies Act, 2013, read with Companies (Accounts) Rules, 2014, M/s Vijay Dhingra & Co., Chartered Accountants, Firm Registration No. 0018857N, was appointed as an Internal Auditor of the Company for the Financial Year 2024-25.

25. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143

During the year under Review, no details of fraud reported by auditors of the company under Section 143(12) of the Companies Act, 2013.

26. MATERIAL CHANGES AND COMMITMENTS, AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THIS REPORT

The equity shares of the company were listed on the recognized stock exchange on January 23, 2025.

Except from the event as stated above no material changes and/or commitments affecting the financial position of the Company have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report

27. SIGNIFICANT AND MATERIAL LITIGATIONS/ ORDERS

During the year under review, there is no Significant Material Orders passed by the Regulators or courts or Tribunals impacting the going concern status and Company's operations in future.

28. DEPOSITS

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 and 76 of the Companies Act 2013, read with Companies (Acceptance of Deposits) Rules, 2014 and hence there were no outstanding deposits and no amount remains unclaimed with the Company as on 31st March 2025.

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

The loans, guarantees given or security provided or investments made by the company under Section 186 of the Companies Act, 2013, during the financial year 2024-25, have been specifically disclosed in the Notes of Financial Statement of the Company.

30. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND 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 are:

a) Conservation of Energy, Technology absorption-

In view of the nature of business activities of the company, the information relating to conservation of energy and technology absorption, as required under section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014 is not required to be given. The Company has, however, used information technology extensively in its operations.

b) Foreign Exchange Earnings and outgo-

Foreign exchange earnings in terms of actual inflows during the year- Rs. 2694.07 lacs.

Foreign exchange outgo in terms of actual outflows during the year- Rs. 50.39 lacs.

31. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All the transactions between the Company and its related parties were reviewed and approved by Audit Committee and are in accordance with the Policy on Related Party Transactions, formulated and adopted by the Board of Directors. In compliance with the requirements of the Companies Act, 2013 and SEBI Listing Regulations, your Company has formulated a Policy on Related Party Transactions, which is also available on Company's website at <https://landmarkglobal.co.in/rpt-policy>. The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and its Related Parties.

Further, all related party transactions undertaken during the financial year were executed on an arm's length basis and in the ordinary course of business. The Company has not entered into any materially significant related party transactions that could potentially conflict with the interests of the Company at large. As such, the disclosure of related party transactions in Form AOC-2 is not applicable.

32. CORPORATE SOCIAL RESPONSIBILITY

Your Company operates on the belief that an organization should exist to serve a social purpose. The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are applicable to your Company. Your Board has constituted a CSR Committee under Section 135 read with Rule 5 of Companies (Corporate Social Responsibility Policy) Rules, 2014 of the Companies Act, 2013.

The Company has constituted a Corporate Social Responsibility (CSR) Committee which functions under direct supervision of Mr. Taranjit Singh Bharaj, Non-Executive Independent Director of the Company who is also the chairperson of the said Committee. The Committee has formulated the CSR policy indicating the activities to be undertaken by the company from time to time.

Company's Corporate Social Responsibility (CSR) Policy has been posted on the website at <https://landmarkglobal.co.in/index>. During the year under review, the Company was required to spend Rs. 1827000 on CSR activities and has transferred the unspent amount to Unspent Corporate Social Responsibility Account on April 30, 2025 w.r.t. ongoing project.

The detailed Annual Report on CSR activities, as mandated under the Companies Act, forms part of this Report.

33. OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has already maintained an internal policy to prevent women's harassment at work and covered all employees so they could directly make complaints to the management or Board of Directors if such situation arises.

The Management and Board of Directors together confirm a total number of complaints received and resolved during the year is as follows:

- a) No. of Complaints received: Nil
- b) No. of Complaints disposed: Nil
- c) No. of cases pending for more than 90 days: Nil

Company has a zero tolerance towards sexual harassment at the workplace. 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 the Rules made thereunder.

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

The policy on POSH adopted by Board is available on website of the company at <https://landmarkglobal.co.in/posh-policy>.

34. DISCLOSURE WITH RESPECT TO THE COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT, 1961

The Company is in full compliance with the provisions of the Maternity Benefit Act, 1961 and rules made thereunder. The company ensures that all eligible women employees are granted maternity benefits including paid leave, protection against dismissal during maternity, and a safe working environment as prescribed under the Act.

We further confirm that no woman employee is engaged in tasks that may be harmful during pregnancy, and the company is committed to upholding the rights and welfare of its women employees in accordance with the applicable laws.

35. PARTICULARS OF EMPLOYEES

In terms of the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, disclosure pertaining to remuneration and other details are provided in the Annexure-B to this Report.

36. COST RECORDS

During the year under review, the Company is not required to maintain cost records as specified by the Central Government under sub-Section (1) of Section 148 of the Companies Act, 2013.

37. COST AUDIT

During the year under review, the Company is not required to carry out the Cost Audit as specified by the Central Government under sub-Section (2) of Section 148 of the Companies Act, 2013.

38. MANAGEMENT DISCUSSION AND ANALYSIS

In terms of Regulation 34 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with Schedule V of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, Management Disclosure and Analysis Report is attached separately which forms part of Annual report.

39. STATEMENT OF COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

The Company has ensured compliance with the mandated Secretarial Standard I & II issued by the Institute of Company Secretaries of India with respect to board meetings and general meetings respectively and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

40. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

The Company did not have any funds lying unpaid or unclaimed which were required to be transferred to Investor Education and Protection Fund (IEPF).

41. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to sub-Section (5) of Section 134 of the Companies Act, 2013 and to the best of their knowledge and belief and according to the information and explanations obtained/ received from the operating management, your Directors make the following statement and confirm that:

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

42. ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, a copy of Annual Return is available on the website of the Company at <https://landmarkglobal.co.in/annual-return>

43. SEBI COMPLAINTS REDRESS SYSTEM (SCORES)

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Take Reports(ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its current status. Your Company has been registered on **SCORES** and makes every effort to resolve all investor complaints received through SCORES or otherwise

within the statutory time limit from the receipt of the complaint. The Company has not received any complaint on the SCORES during financial year 2024-25.

Details of the Complaint Received/Solved/Pending During the year

Sr. No.	Complaints received from	Complaints received	Complaints resolved	Complaints pending
1.	Directly received from investors	NIL	NIL	NIL
2.	SEBI SCORES	NIL	NIL	NIL
3.	Stock Exchange	NIL	NIL	NIL
4.	Others sources (if any)	NIL	NIL	NIL
5.	Total	NIL	NIL	NIL

44. VIGIL MECHANISM

In terms of Section 177 of the Act and Rules framed thereunder read with Regulation 22 of the Listing Regulations, your Company has a Whistle Blower Policy / Vigil Mechanism in place for the Directors and Employees of your Company through which genuine concerns regarding various issues relating to inappropriate functioning of the organization can be raised. A Vigil Mechanism Committee under the Chairmanship of the Audit Committee Chairman is also in place. Any concern relating to impact on human rights or issues caused by the business shall also be addressed by the said committee. The Whistle Blower Policy has been uploaded on the website of your Company at <https://landmarkglobal.co.in/whistle-blower-policy> under the tab “Investor Relations > Policies”. The Policy provides access to the Chairman of the Audit Committee. No person has been denied an opportunity to have access to the Vigil Mechanism Committee and the Audit Committee Chairman.

45. PROHIBITION OF INSIDER TRADING:

The Company has adopted Code of Conduct to regulate, Monitor and Report Trading by Designated Persons & Code of Practices and Procedures for fair disclosure of UPSI, in line with the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time. The Company Secretary is the Compliance Officer for monitoring adherence to the said regulations. The same is hosted on the website of the Company viz. <https://landmarkglobal.co.in/code-of-practices-and-procedures-for-fair-disclosure-of-UPSI>.

46. OTHER DISCLOSURES

- a) There has been no change in the nature of business of the Company during the financial year, in accordance with sub-rule 5(ii) of Rule 8 of the Companies (Accounts) Rules, 2014.
- b) During the financial year 2024-25, no application was made, nor was any proceeding pending, under the Insolvency and Bankruptcy Code, 2016.
- c) The Company did not enter into any one-time settlement with any bank or financial institution during the year under review.
- d) During the year, neither the Statutory Auditors nor the Secretarial Auditor reported any instance of fraud committed against the Company by its officers or employees under Section 143(12) of the Companies Act, 2013, that would require disclosure in the Board’s Report.

47. ACKNOWLEDGEMENT

Your Directors wish to place on record sincere appreciation for the support and co-operation received from various Central and State Government Departments, organizations and agencies. Your Directors also gratefully acknowledge all stakeholders of your Company, viz., Shareholders, customers, dealers, vendors, banks and other business partners for excellent support received from them during the Financial Year under review. Your Directors also express their genuine appreciation to all the employees of the Company for their unstinted commitment and continued contribution to the growth of your Company. Directors are thankful to the esteemed stakeholders for their support and confidence reposed in the Company.

For and on behalf of LANDMARK GLOBAL LEARNING LIMITED
(Formerly Known as Landmark Immigration Consultants Limited)

Sd/-
Jasmeet Singh Bhatia
Managing Director
DIN: 02862660

Sd/-
Richa Arora
Whole Time Director
DIN: 03218223

Place: Chandigarh
Date: 02.09.2025

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR)

Activities for the Financial Year 2024-25

[Pursuant to Section 135 of the Companies Act, 2013 read with Companies
(Corporate Social Responsibility Policy) Rules, 2014, as amended]

1. A Brief outline on CSR Policy of the Company.

Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with Companies (Company Social Responsibility Policy) Rules, 2014, the CSR Committee formulated the Corporate Social Responsibility Policy (CSR Policy) and recommended the same to the Board of Directors of the Company for its approval. The Board of Directors have adopted the CSR Policy as recommended by CSR Committee. Under the CSR Policy the Company will broadly focus on medical relief and research, Environment Protection/ Sustainability, Promoting Education, Social Upliftment, education and healthcare facilities to children from slums and other vulnerable communities and/or may consider to contribute towards Prime Minister National relief Fund or to any trust registered under section 12A/12AA & Section 80G of Income Tax Act, 1961 and having expertise and infrastructure to carry on CSR activities as envisaged in the Companies Act, 2013.

2. The Composition of CSR Committee

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
i	Jasmeet Singh Bhatia	Chairman and Managing Director	1	1
ii	Manu Sharma	Non- Executive Independent Director	1	1
iii	Taranjit Singh Bharaj	Non- Executive Independent Director	1	1

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

The Company's Composition of CSR Committee, CSR Policy and CSR projects approved by the Board can be viewed at the website of the Company at <https://landmarkglobal.co.in/investor-center>

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:

Not Applicable

- 5.** (a) Average net profit of the company as per sub-section (5) of Section 135: Rs. 913.34 Lakh
- (b) Two percent of average net profit of the Company as per sub-section (5) of Section 135: Rs. 18.27 Lakh
- (c) Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil
- (d) Amount required to be set-off for the financial year, if any: Nil
- (e) Total CSR obligation for the financial year [(b)+(c)-(d)]: Rs. 18.27 Lakh

- 6.** (a) Amount spent on CSR projects (both ongoing project and other than ongoing project): Rs. 18.27 Lakh
- (b) Amount spent in administrative overheads: Nil
- (c) Amount spent on impact assessment, if applicable: NA
- (d) Total amount spent for the financial year [(a)+(b)+(c)]: NIL
- (e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount (Rs. In lakh)	Date of transfer	Name of the Fund	Amount	Date of transfer
NIL	Rs. 18.27 Lakh	30/04/2025	NA	NIL	NIL

(f) Excess amount for set-off, if any:

Sl. No.	Particulars	Amount (Rs. In lakh)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	18.27
(ii)	Total amount spent for the Financial Year	0
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	0
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	0

(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	0
-----	---	---

7. Details of Unspent CSR amount for the preceding three financial years

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

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

If Yes, enter the number of Capital assets created/acquired- N.A.

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
Not Applicable							

9. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per section 135(5): N.A

For and on behalf of LANDMARK GLOBAL LEARNING LIMITED
(Formerly Known as Landmark Immigration Consultants Limited)

Sd/-
Jasmeet Singh Bhatia
Managing Director
DIN: 02862660

Sd/-
Richa Arora
Whole Time Director
DIN: 03218223

Place: Chandigarh
Date: 02.09.2025

“Annexure-A”

Form No. MR-3
SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2025

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

To

The Members

Landmark Global Learning Limited

[Formerly known as Landmark Immigration Consultants Limited]

SCO No 95 97, 2nd Floor, Sector 17 D, Chandigarh, 160017

(L74140CH2010PLC032494)

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by LANDMARK GLOBAL LEARNING LIMITED (hereinafter called ‘the Company’). Secretarial Audit was conducted in a manner that provided us 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 (Audit Period) complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the Financial Year ended on 31st March, 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, Overseas Direct Investment and External Commercial Borrowings;

- There was no Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings as informed to us.
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021- **Not Applicable** to the Company during the Review Period.
 - e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable** to the Company during the Review 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 - **Not Applicable** as the Company is not registered as Registrars to an Issue and Share Transfer Agents;
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - **Not applicable** to the Company during the period under review.
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – **Not applicable** to the Company during the period under review.

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards mentioned above and there is an adequate compliance management system for the purpose of other applicable laws. We have relied on the representations made by the Company and its officers for compliance of the applicable laws and Regulations and for the systems and mechanisms formed by the Company for compliances of these Laws.

We further report that:

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

Adequate notice was given to all the Directors to schedule the Board meetings, and agenda and detailed notes on agenda were sent at least 7 (seven) days in advance except for the meetings which were conducted at shorter notice, in compliance with the provisions of the Companies Act, 2013. Further, a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions of the Board of Directors were approved unanimously or by majority and same were captured and recorded as part of the minutes.

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

We further report that

1. The Company was converted into the Public limited Company on June 20, 2024.
2. The Company has come with an IPO ,wherein 56,00,000 equity shares have been allotted. The equity shares of the Company have been listed under SME Platform of BSE w.e.f January 23, 2025.

Place: - Ludhiana
Date: - 02/09/2025

Signature:-
Name of Company Secretary in Practice: - P.S. Dua
FCS No. 4552
C P No. 3934
Peer Review Certificate No. 1296/2021
UDIN: F004552G001143525

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

Annexure A to Secretarial Audit Report

To
The Members
Landmark Global Learning Limited
[Formerly known as Landmark Immigration Consultants Limited]
SCO No 95 97, 2nd Floor, Sector 17 D, Chandigarh, 160017
(L74140CH2010PLC032494)

Based on audit, our responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. We conducted our audit in accordance with the auditing standards CSAS 1 to CSAS 4 (“CSAS”) prescribed by the Institute of Company Secretaries of India (“ICSI”). These standards require that the auditor complies with statutory and regulatory requirements and plans and performs the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the CSAS. Our Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, we have obtained and relied on the management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

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

Place: - Ludhiana
Date: - 02/09/2025
Dua

Signature:-
Name of Company Secretary in Practice: - P.S.
FCS No. 4552
C P No. 3934
Peer Review Certificate No. 1296/2021
UDIN: F004552G001143525

“Annexure B”

Disclosure of Managerial Remuneration

[Pursuant to Section 197 of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

1. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2024-25 as well as the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer and Company Secretary is as under:

Name of Director/ Key Managerial Personnel	Designation	Remuneration (INR) 2024-2025	Remuneration (INR) 2023-2024	% Increase in Remuneration in the year 2024-25	Ratio of Remuneration of each Director to Median remuneration of employee
Mr. Jasmeet Singh Bhatia	Managing Director	204	183.12	11.40	3.258%
Ms. Richa Arora	Whole-time director	120	104.52	14.81	1.917%
Mr. Digvijay	Chief Financial Officer	5.22	4.28	21.96	0.083%
Ms. Charanchit Kaur	Company Secretary and Compliance Officer	1.87	NA	NA	0.029%
Ms. Simran Bhatia	Company Secretary and Compliance Officer	NA	NA	NA	NA

Note:

- Ms. Charanchit Kaur Ceased to be the Company Secretary and Compliance Officer of the Company w.e.f. April 08, 2025
- Ms. Simran Bhatia was appointed as Company Secretary and Compliance Officer of the Company w.e.f. June 16, 2025.

ii. The median remuneration of the Company for its employees is INR 62.61 lacs per month for the financial year 2024-2025.

iii. The Percentage Increase in median remuneration of employees in the Financial Year: 15.092%

iv. Number of permanent employees on the rolls of the Company: 156 as on March 31, 2025.

v. Average percentage increase made in the salaries of managerial personnel (Directors) was 13.105%
The annual increment in remuneration is as per the terms of appointment and is in conformity with the remuneration policy of the Company.

2. Statement showing the detail of employees drawing aggregate remuneration exceeding one crore and two lakh rupees as per Rule 5 of Chapter XIII, the Companies (Appointment and Remuneration of Managerial Personnel Rules, 2014).

Employee name, designation and age	Educational Qualification	Remuneration (Rs. In Lakhs.)	Date of joining and experience	Previous employment and designation	Relation with any other Director/ Manager	the percentage of equity shares held by the employee in the company
Mr. Jasmeet Singh Bhatia – Managing Director – 43 Years	BCA, MSC (Computer Science)	204	October 5, 2010	None	Husband of Ms. Richa Arora, Whole-time Director	64.19%
Ms. Richa Arora – Whole time Director – 38 Years	Graduate	120	October 5, 2010	None	Wife of Mr. Jasmeet Singh Bhatia, Managing Director	7.28%

COMPLIANCE CERTIFICATE

Pursuant to Regulation 17(8) of Listing Regulations

The following compliance certificate was placed at the Board Meeting held on September 2, 2025.

We, Jasmeet Singh Bhatia, Managing Director and Digvijay, Chief Financial Officer (CFO), to the best of our knowledge and belief certify that:

- A. We have reviewed the financial statements for the financial year ended March 31, 2025 and to the best of our knowledge and belief, we state that:
 - i. these statements do not contain any materially untrue statement or omit any material fact or contain any statements that might be misleading;
 - ii. these statements together present a true and fair view of the Company's affairs and are in compliance with the Indian Accounting Standards, applicable laws and regulations.
- B. We further state that to the best of our knowledge and belief, there are no transactions entered into by the Company during the financial year ended March 31, 2025, which are fraudulent, illegal or violative of the Company's Code of Conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify those deficiencies.
- D. We have indicated, based on our most recent evaluation, wherever applicable, to the Auditors and the Audit Committee that:
 - i. there has been no significant change in internal control over financial reporting during the financial year ended March 31, 2025;
 - ii. there has been no significant change in accounting policies during the financial year ended March 31, 2025, except to the extent, if any, disclosed in the notes to the financial statements; and
 - iii. there has been no instance of significant fraud of which we have become aware and the involvement therein, if any, of the management or any employee having significant role in the Company's internal control systems over financial reporting

Place: Chandigarh

Date: 02.09.2025

Jasmeet Singh Bhatia
Managing Director
DIN: 02862660

Digvijay
Chief Financial Officer

MANAGEMENT DISCUSSION AND ANALYSIS

- **ABOUT LANDMARK GLOBAL LEARNING LIMITED**

LANDMARK GLOBAL LEARNING LIMITED is the Best Study Visa Consultants in Chandigarh for Students who want to Study in the Abroad. The company specializes in providing, education consultancy, IELTS Training, Career Counselling, and Post landing services, post study work, scholarships and so on. The company provides a comprehensive range of services aimed at securely handling visa applications and issuing visas. We have forwarded a number of students to various colleges in areas like the US, Australia, United Kingdom & New Zealand. No matter where we live, we must value our education system so that it helps us in providing the best knowledge to the students. We provide the excellent education, services as well as knowledge to the students.

The company's strengths lie in its global presence, expertise in visa processing, strategic partnerships, technology integration, and customer satisfaction. Opportunities for Landmark Global Learning Limited include expansion into new markets, diversification of services, and digital transformation initiatives. However, the company also faces challenges such as competitive pressure, geopolitical risks, technological disruptions, and economic uncertainty.

- **INDUSTRY STRUCTURE AND DEVELOPMENT**

Driven by the growing ambitions of Indian youth and professionals to study, work, and settle overseas, the immigration and international education consultancy industry in India has shown consistent growth. Its trajectory is closely linked to foreign policy changes, evolving visa norms, and international geopolitical trends.

The global immigration services industry continues to evolve amid shifting geopolitical landscapes, demographic trends, and regulatory changes. Increased labour mobility, demand for skilled migration, and international education are key drivers shaping industry dynamics, international education are key drivers shaping industry dynamics.

In Financial Year 2024-2025, the sector experienced regulatory uncertainty and adverse policy modifications across major destination countries, tighter visa norms and a contraction in student, Immigration, and work visa volumes directly impacted the addressable market. "While the industry's top-line growth slowed, intensifying competition and narrowing margins underscored the need for strategic differentiation and operational efficiency."

- **OPPORTUNITIES AND THREATS**

- **Strengths**

- **Advanced Technology Integration**

On-going investment in digital tools and automation enhances processing efficiency, service innovation, and operational agility—keeping the company ahead of evolving industry standards.

- **Customer-Centric Approach**

With a strong emphasis on timely, accurate, and accessible services, Landmark has built a reputation for reliability and high customer satisfaction.

- **Extensive Global Footprint**

Landmark Global Learning Limited operates across multiple countries, enabling it to serve a wide range of clients through a robust network of offices and service centres.

- **Specialized Visa Processing Expertise**

The company possesses deep experience in handling complex visa processes, including document verification, biometric enrolment, and customer support—ensuring efficient and dependable service delivery.

- **Strong Institutional Partnerships:**

Strategic collaborations with government entities, diplomatic missions, and regulatory bodies bolster the company's credibility and market presence.

➤ **Opportunities**

- **Service Diversification:**

Expanding into adjacent offerings—such as travel insurance, consular services, or premium travel support—can unlock new revenue streams and reduce dependence on visa processing alone.

- **Market Expansion:**

There is strong potential to enter new geographic regions, particularly emerging markets witnessing a surge in demand for visa and immigration services.

➤ **Threats**

- **Technological Disruption:**

Innovations such as AI, blockchain, and process automation may reshape traditional visa processing models. A lack of timely adaptation could impact business sustainability.

- **Economic Volatility:**

Global economic slowdowns, currency instability, or crises like pandemics can suppress international travel, directly affecting service demand and financial performance.

- **Rising Competitive Pressure:**

The visa outsourcing sector is highly competitive, which may lead to pricing pressures, reduced margins, and challenges in maintaining long-term contracts.

- **Geopolitical and Policy Risks:**

Unpredictable diplomatic shifts, immigration policy changes, or cross-border tensions can disrupt operations and reduce service demand in certain regions.

- **FUTURE OUTLOOK**

The future outlook for our company remains strong as global mobility continues to rebound and evolve in an increasingly interconnected world. With rising demand for skilled migration, international education, and business relocation services, we are strategically positioned to capitalize on emerging opportunities. Our focus in the coming year will be on expanding our digital capabilities to enhance client experience, streamline application processes, and ensure data security. As governments adopt more digitized and complex immigration systems, our commitment to staying ahead of regulatory changes and technological trends will allow us to deliver agile, compliant, and efficient services. We also plan to grow our geographic footprint through targeted expansion into high-potential markets and to diversify our offerings by introducing value-added services such as settlement support and legal compliance consulting. Guided by our principles of ethical practice and client-first service, we remain confident in our ability to achieve sustainable growth, adapt to shifting global immigration trends, and continue providing trusted solutions to individuals, families, and corporate clients alike.

- **RISKS AND CONCERNS**

The principal risks facing the Company are inherent to the nature of the immigration services industry. These include, but are not limited to, sudden changes in immigration laws, regulations, and policy frameworks implemented by host countries; potential resurgence of global health crises or other unforeseen emergencies that may impact cross-border mobility; and reliance on third-party associates and vendors for the delivery of certain ancillary services. To address these challenges, the Company has implemented a comprehensive risk management framework designed to proactively identify, monitor, and mitigate potential risks. This framework is reviewed and updated regularly to ensure responsiveness to evolving external conditions, regulatory developments, and operational dependencies, thereby safeguarding the Company's service continuity and long-term sustainability.

- **INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY**

The Company has established robust internal financial controls that are commensurate with its size and scale of operations. These controls are designed to ensure the safeguarding of assets, the accuracy and integrity of financial records, and that all transactions are properly authorized, recorded, and reported. The effectiveness of the internal control systems is assessed at regular intervals through systematic reviews conducted by the Internal Auditor and oversight by the Audit Committee. This ongoing evaluation helps ensure that the controls remain effective, responsive to the evolving business environment, and aligned with best governance practices.

- **SUMMARY OF KEY FINANCIAL INDICATORS (IN LAKHS)**

The Company posted a **total income** of ₹3990.96 lakhs for FY 2024–25, representing a increase of approximately 7.7% over the previous year. Revenue from operations increased, due to income from IPO proceeds.

Operating expenses and employee costs increased, reflecting inflationary wage hikes and provisions, notably a substantial provision for gratuity in alignment with actuarial valuation standards 2218.46 lakhs as of 31st March 2025.

Reserves and Surplus: Increased due to receipt of securities premium from IPO.

Cash and Bank Balances: Significant increase to ₹959.23 lakhs as of year-end, mainly due to unutilized IPO proceeds placed in fixed deposits.

Current Ratio: Improved to 4.19 (previous year: 2.06), reflecting higher liquidity from IPO proceeds.

Debt-Equity Ratio: It is Nil (previous year: 0.01), on account of significant repayment of debt using IPO funds. The Company continues to uphold its reputation for ethical and transparent practices, thereby maintaining its status as a trusted service provider in this sector.

- HUMAN RESOURCES AND INDUSTRIAL RELATIONS**

The Company regards its human resources as a vital asset and continues to prioritize the development, up skilling, and retention of a competent and motivated workforce. During the year under review, the Company maintained cordial and harmonious relations between management and employees, fostering a positive and collaborative work environment. Ongoing training initiatives and employee engagement programs remain central to the Company's human capital strategy, ensuring alignment with organizational goals and enhancing overall productivity.

- KEY FINANCIAL RATIOS**

Detailed working of ratios is as per the financial statements and applicable regulatory requirements.

S.No.	Ratio	Current Year			Previous Year			Variation %	Remarks
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
1	Current Ratio (in Times) (Current Assets / Current Liabilities)	3.10	0.74	4.19	1.45	0.70	2.06	103.13%	Improvement is due to Increase in Current Assets
2	Debt-Equity Ratio (in Times) (Debt/Equity)	-	8.40	-	0.05	3.67	0.01	100.00%	Improvement is due to Zero Debt as compared to previous year
3	Debt Service Coverage Ratio (in Times) (Profit before (Intt +Dep +Tax)/ (interest + Intallment of Debt))	1.91	0.09	20.59	1.71	0.29	5.99	244.04%	Improvement is due to decrease in Debt as well as increased profit
4	Return on Equity Ratio (in %) (Earning After Tax / Shareholder's Fund)	1.31	8.40	15.63%	1.15	3.67	31.42%	-50.27%	Due to increase in shareholder's fund
5	Inventory Turnover Ratio (In Times) (Cost of Goods Sold / Avg Inventory)	-	-	-	-	-	-	-	Not Applicable
6	Trade Receivable turnover Ratio (In Times) (Gross Revenue from Sale / Avg Debtors)	3.76	0.93	4.05	3.49	0.27	12.91	-68.64%	Due to increase in Debtors level
7	Trade Payable turnover Ratio (In Times) (Total Purchases / Avg Creditors)	0.42	0.06	6.78	0.57	0.10	5.86	15.66%	
8	Net Capital Turnover Ratio (In Times) (Net Sales / Working Capital)	3.76	2.36	1.59	3.49	0.74	4.68	66.02%	Due to increase in working Capital
9	Net Profit Ratio (In %) (Net Profit / Sales)	1.31	3.76	34.93%	1.15	3.49	33.09%	5.56%	
10	Return on Capital Employed (in %) (EBIT / Total Capital Employed)	1.80	8.40	21.38%	1.60	3.72	43.08%	-50.38%	Due to Increase in Capital employed
11	Return on Investment (in %) (Income from Investment / Average Investment)	-	-	-	-	-	-	-	

Detailed working of ratios is as per the financial statements and applicable regulatory requirements.

- **AREA OF ACTIVITIES**

The Company is operating under a single segment that is Immigration Consultancy Services; and Overseas Education Advisory Services. Both activities have contributed positively to the revenue streams during the period under review, with immigration consulting continuing as the major revenue driver.

- **CAUTIONARY STATEMENT**

Statements in this report describing the Company's objectives, projections, estimates, expectations, or predictions may constitute "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied due to economic, regulatory, market risks and future events beyond the Company's control.

The above Management Discussion and Analysis should be read in conjunction with the Company's audited financial statements for the year ended 31st March, 2025 and notes thereon, and is prepared in compliance with a

Independent Auditor's Report on Audit of Standalone Financial Results

To
The Board of Directors,
Landmark Immigration Consultants Limited

Opinion

We have audited the accompanying Statement of Standalone Annual Financial Results of Landmark Immigration Consultants Limited ("the Company"), for the year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards ("AS") and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2025.

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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and 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 opinion.

Management's Responsibilities for the Standalone Financial Result:

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the year ended March 31, 2025 that give a true and fair view of financial position, financial performance and cash flow of the company in accordance with the Accounting Standards specified Section 133 of the Act, read with the relevant rules issued thereafter and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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 controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

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

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

- Identify and assess the risks of material misstatement of the financial 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial control with reference to financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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.
- Obtain sufficient appropriate evidence regarding the financial information of the company to express an opinion on the statement.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

Report on Other Legal and Regulatory Requirements

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

As required by Section 143 (3) of the Act, based on our audit we report, to the extent applicable that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014.

- (e) On the basis of the written representations received from the directors as on 31st **March 2025** taken on record by the Board of Directors, none of the directors is disqualified as on **31st March 2025** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirement of section 197(16) of the Act, as amended :

In our opinion and to the best of our information and according to the explanation given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position in its financial statements.
 - ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - v. 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

- vi. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) contain any material mis-statement.
- vii. The company has not declared or paid any dividend during the year under audit.

FOR SUKHPAL SINGH & CO.
(Chartered Accountants)
Firm Registration No. 032318N

Date : 30.05.2025
Place : Ludhiana

SUKHPAL SINGH
Proprietor
UDIN : 25527906BMLAEM4065

Annexure-A to the Independent Auditor's Report under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2025

To

The Members of LANDMARK IMMIGRATION CONSULTANTS LIMITED

- (i) (a) (A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments ;**

The company has maintained proper records showing full particulars of fixed assets.

- (B) whether the company is maintaining proper records showing full particulars of intangible assets ;**

The company has maintained proper records showing full particulars of intangible assets.

- (b) (whether these Property, Plant and Equipment have been physically verified by the management at Reasonable intervals: whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;**

Pursuant to the company's programme of verifying fixed assets in a phased manner, physical verification of fixed assets was conducted during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

- (c) whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof in the format below:-**

According to the information and explanations given to us title deeds of following immovable properties, classified as fixed assets, are not held in the name of the company.

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value (Rs. In 000s)	Whether held in the name of promoter/director	Property held since which date	Reason for not being held in the name of the company
Nil	Nil	Nil	Nil	Nil	-

- (d) (whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer ; specify the amount of change, if change is**

10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;

According to the information and explanations given to us the company has not revalued its Property, Plant, and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

(e) whether any 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, if so, whether the company has appropriately disclosed the details in its financial statements;

According to the information and explanations given to us no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

- (ii) (a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;**

As the nature of business of the company is of service provider, hence this clause is not applicable.

(b) whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;

According to the information and explanations given to us the company has not been sanctioned working capital limits in excess of Rs. 5.00 crores, by banks or financial institutions on the basis of security of current assets.

- (iii) whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,-**
- (a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-**

According to the information and explanations given to us the company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties covered in the register maintained under section 189 of the Companies Act 2013. Accordingly, the provisions of clause 3 (iii) of the Order is not applicable to the Company.

(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;

Not applicable

(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;

Not Applicable

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

Not applicable

(c) in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;

Not Applicable

(d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;

Not Applicable

(e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];

Not Applicable

- (f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;**

Not Applicable

- (iv) in respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof;**

According to the information and explanations given to us the company while doing transaction for loans investments, guarantees, and security has complied with the provisions of section 185 and 186 of the companies Act, 2013.

- (v) in respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made there under, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;**

According to the information and explanations given to us, the Company has not accepted deposits from the public in terms of provisions of sections 73 to 76 of the Companies Act, 2013 therefore reporting under this clause is not applicable.

- (vi) whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained;**

As per information and explanation given to us the company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the companies Act, 2013.

- (vii) (a) whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;**

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities like ESI, Provident Fund and GST. As on March 31, 2025 and amount of Rs.1.29 lakhs is pending since more than six months of Punjab State Development tax.

(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);

According to the information and explanations given to us and according to the records of the Company, there are no disputed statutory dues outstanding on the company as on 31.03.2025.

- (viii) whether any transactions 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), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;**

In our opinion and according to the information and explanations given to us, there is no transaction that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) that is not recorded in the books of account.

- (ix) (a) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender,**

According to the information and explanation given to us and as per the books of accounts examined by us the company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

- (x) (b) whether the company is a declared wilful defaulter by any bank or financial institution or other lender;**

According to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.

(c) whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;

According to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.

(d) whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;

According to the information and explanations given to us, there are no funds raised on short-term basis which have been utilised for long-term purposes.

(e) whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;

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

(f) whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;

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

(xi) (a) whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;

During the financial year Equity Shares of the Company got listed on BSE SME Platform on 23rd Jan 2025, company has raised an amount of Rs. 4032.00 Lakhs against issue of 56,00,000 equity shares of Rs. 10/- each at a premium of Rs. 62/- each. According to the information and explanation given to us, the company has utilized the money raised by way of Initial Public offer for the purpose for which they were raised and unutilized amount as on 31.03.2025 has been parked in Fixed Deposits with Banks. The Company did not raise any money by way of further public offer (including debt instruments) and term loans during the year.

(b) whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;

According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or convertible debentures during the year. Hence this clause is not applicable.

- (xii) **(a) whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;**

According to the information and explanations given to us and on the basis of representation of the management which we have relied upon, no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

(b) whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;

As auditors, we did not receive any whistle-blower complaints during the year.

- (xiii) **(a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;**

Since the company is not a Nidhi company, therefore this clause is not applicable.

(b) whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;

Not Applicable

(c) whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;

Not Applicable

- (xiv) **whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;**

According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of The Companies Act, 2013 as applicable and the

details have been disclosed in the Financial Statements as required by the applicable accounting standards.

- (xv) **(a) whether the company has an internal audit system commensurate with the size and nature of its business;**

The requirement to appoint an internal auditor became applicable to the company upon its listing on the BSE SME Platform on 23rd January 2025. In compliance with this requirement, the company appointed an internal auditor for the financial year 2024–25 on 30th May 2025.

- (b) whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;**

As the internal auditor was appointed on 30th May 2025, the internal audit report for the financial year 2024–25 is yet to come.

- (xvi) **whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;**

According to the information and explanations given to us based on our examination of the record of the company, the company has not entered into any non cash transactions with directors or persons connected with him.

- (xvii) **(a) whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;**

According to the information and explanations given to us and based on our examination of the record of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

- (b) whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;**

The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

- (c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;**

The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;

As per the information and explanations received, the group does not have any CIC as part of the group.

(xviii) whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;

The company has not incurred cash loss in current financial year as well in immediately preceding financial year

(xix) whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;

There has been no resignation of the previous statutory auditors during the year.

(xx) on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xxi) (a) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

During the financial year company has paid an amount of Rs. 8.87 Lakhs in the Prime Minister's National Relief Fund as required under section 135 of Companies Act, 2013 out of total CSR liability outstanding.

(b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;

On 30.04.2025 Company has transferred unspent amount of FY 2024-25 to a special account opened with ICICI Bank Limited in compliance with second proviso to sub-section (6) of section 135 of the said act.

(xxii) whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks

The company has not made investments in the subsidiary company. Therefore, the company does not require to prepare a consolidated financial statement. Therefore, the provisions of this Clause are not applicable to the Company.

**FOR SUKHPAL SINGH & CO.
(Chartered Accountants)
Firm Registration No. 032318N**

**Date : 30.05.2025
Place : Ludhiana**

**SUKHPAL SINGH
Proprietor
Membership No: 527906
UDIN : 25527906BMLAEM4065**

“Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of LANDMARK IMMIGRATION CONSULTANTS 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 LANDMARK IMMIGRATION CONSULTANTS LIMITED as of March 31, 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 company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

FOR SUKHPAL SINGH & CO.
(Chartered Accountants)
Firm Registration No. 032318N

Date : 30.05.2025
Place : Ludhiana

SUKHPAL SINGH
Proprietor
Membership No: 527906
UDIN : 25527906BMLAEM4065

BALANCE SHEET AS ON 31.03.2025

(Rs.in lakhs)

PARTICULARS	Note No.	As on 31.03.2025		As on 31.03.2024	
		Rs.	Rs.	Rs.	Rs.
I EQUITY AND LIABILITIES					
1. Shareholders' Funds					
(a) Share Capital	2	2,061.00		1,501.00	
(b) Reserves and Surplus	3	6,338.54		2,173.03	
(b) Money received against share warrants		-	8,399.54	-	3,674.03
2. Share Application Pending Allotment			-		-
3. Non- Current Liabilities					
(a) Long-term Borrowings	4	-		45.53	
(b) Deferred Tax Liabilities (Net)	5	-		-	
(c) Other Long Term Borrowings	6	-		-	
(d) Long-term Provisions	7	11.56	11.56	10.27	55.80
4. Current Liabilities					
(a) Short Term Borrowings	8	-		28.16	
(b) Trade payables					
(i) Total Outstanding dues of MSME	9	37.18		48.31	
(i) Total Outstanding dues of creditors other than MSME		22.63		15.90	
(c) Other Current Liabilities	10	214.02		200.49	
(d) Short Term Provisions	11	465.93	739.76	407.55	700.42
TOTAL			9,150.86		4,430.26
II ASSETS					
1. Non-Current Assets					
(a) Property, Plant Equipments & Intangible Assets					
(i) Property, Plant and Equipment	12	1,464.83		1,363.77	
(ii) Intangible Assets		-		-	
(iii) Capital Work-in-Progress		-		-	
(iv) Intangible Assets under development		-		-	
(b) Non Current Investments	13	3,907.24		890.51	
(c) Deferred Tax Assets (Net)	14	24.69		19.52	
(d) Long Term Loan and Advances	15	597.88		677.08	
(e) Other Non Current Assets	16	44.24	6,038.88	34.25	2,985.13
2. Current Assets					
(a) Current Investments	17	8.56		-	
(b) Inventories	18	-		-	
(c) Trade receivables	19	1,350.65		506.38	
(d) Cash and cash equivalents	20	959.23		704.66	
(e) Short-term loans and advances	21	335.23		111.54	
(f) Other Current Tax Assets	22	458.31	3,111.98	122.56	1,445.13
TOTAL			9,150.86		4,430.26
Significant Accounting Policies and Additional Information	1				

As per our separate audit report of even date

FOR SUKHPAL SINGH & CO.
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUKHPAL SINGH
PROPRIETOR
M.No. : 527906

Richa Arora
Whole Time Director
DIN : 03218223

Jasmeet Bhatia
Managing Director
DIN : 02862660

DATE : 30.05.2025
PLACE : LUDHIANA

Digvijay
Chief Financial officer
PAN : CCUPD2292M

UDIN : 25527906BMLAEM4065

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED 31.03.2025

(Rs.in lakhs)

	PARTICULARS	Note No.	As on 31.03.2025		As on 31.03.2024	
			Rs.	Rs.	Rs.	Rs.
I	Income from operations:					
	(a) Sale of Products		-		-	
	(b) Sale of Services	23	3,757.83	3,757.83	3,488.88	3,488.88
II	Other Income	24		233.13		218.15
III	Total Revenue (I + II)			3,990.96		3,707.03
IV	Expenses					
	(a) Cost of Materials Consumed	25	-		-	
	(b) Purchase of Stock in Trade		-		-	
	(c) Changes in inventories of finished goods, work in progress and Stock-in- trade	26	-		-	
	(d) Employee benefits expense	27	817.76		846.40	
	(e) Finance Costs	28	23.08		25.97	
	(f) Depreciation and amortization expense	12	110.78		104.95	
	(g) Other expenses	29	1,266.83		1,153.38	
V.	Total Expense			2,218.46		2,130.70
VI	Profit before exceptional items and tax (III-V)			1,772.50		1,576.33
VII	Extraordinary Items			-		-
VIII	Profit before tax (VI-VII)			1,772.50		1,576.33
IX	Tax expense:					
	(1) Current tax		465.06		407.04	
	Less:-MAT		-		-	
			465.06		407.04	
	(2) Deferred tax		(5.17)	459.89	14.76	421.80
X	Profit/(Loss) for the period from continuing operations (VIII-IX)			1,312.61		1,154.52
XI	Profit/(Loss) for the period from discontinuing operations(after tax)			-		-
XII	Profit/Loss for the period (X-XI+XII)			1,312.61		1,154.52
XIII	Earnings per equity share					
	(1) Basic			8.18		7.69
	(2) Diluted			8.18		7.69
	Significant Accounting Policies and Additional Information	1				

As per our separate audit report of even date

FOR SUKHPAL SINGH & CO.
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUKHPAL SINGH
PROPRIETOR
M.No. : 527906

Richa Arora
Whole Time Director
DIN : 03218223

Jasmeet Bhatia
Managing Director
DIN : 02862660

DATE : 30.05.2025
PLACE : LUDHIANA

Digvijay
Chief Financial officer
PAN : CCUPD2292M

UDIN : 25527906BMLAEM4065

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
Cash Flow Statement for the Years Ended 31.03.2025

RS. IN LAKHS

	Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
A	Cash flow from operating Activities		
	Net Profit/(Loss) before Tax and extraordinary items	1,772.50	1,576.33
	Adjustment for		
	Depreciation	110.78	104.95
	Interest expenses	23.08	25.97
	Interest Income	(115.41)	(55.82)
	Loss/(Profit) on Sale of Fixed Assets	(49.89)	(81.13)
	Foreign Exchange loss (gain)	6.64	12.62
	Operating Profit/Loss before Working Capital Changes	1,747.71	1,582.91
	Adjustment for :		
	(Increase) / Decrease in Trade receivables	(844.28)	(472.12)
	(Increase) / Decrease in Other current assets	(335.75)	(19.61)
	(Increase) / Decrease in Short Term Loan & Advances	(223.69)	232.57
	(Increase) / Decrease in Long Term Loan & Advances	79.20	205.37
	(Increase) / Decrease in Other Non Current Assets	(9.99)	(4.16)
	Increase / (Decrease) in Trade Payables	(4.40)	(65.37)
	Increase / (Decrease) in Other Current Liabilities	13.53	(312.23)
	Increase / (Decrease) in Long Term Provisions	1.29	10.27
	Increase / (Decrease) in Short Term Provisions	58.38	235.10
	Cash generated from operations	481.99	1,392.74
	Income Tax Paid	(569.28)	(468.83)
	Net Cash from Operating Activities	(87.29)	923.90
B.	Cash Flow from Investing Activities		
	Purchase of property plant and equipment	(311.96)	(419.21)
	Proceeds from Sale of property plant and equipment	150.00	330.85
	Decrease /(Increase) in Investments	(8.56)	-
	Interest Received	115.41	55.82
	Bank Deposits not considered as Cash and Cash equivalent (net)	(3,016.73)	(307.11)
	Net Cash used in Investing Activities	(3,071.84)	(339.66)
C.	Cash Flow from Finance Activities		
	Proceeds from Share issue	4,032.00	-
	Share issue expenses	(521.52)	-
	Net Increase (Decrease) in Long Term Borrowing	(45.53)	(112.54)
	Net Increase (Decrease) in Short Term Borrowing	(28.16)	(64.39)
	Interest Payment	(23.08)	(25.97)
	Net Cash from Financing Activities	3,413.70	(202.89)
	Net increase in Cash and Equivalents (A+B+C)	254.57	381.36
	Opening Balance of Cash and Cash Equivalents	704.66	323.30
	Closing Balance of Cash and Cash Equivalents	959.23	704.66

**FOR SUKHPAL SINGH & CO.
CHARTERED ACCOUNTANTS**
FOR AND ON BEHALF OF THE BOARD
**CA SUKHPAL SINGH
PROPRIETOR
M.No. : 527906**
**Richa Arora
Whole Time Director
DIN : 03218223**
**Jasmeet Bhatia
Managing Director
DIN : 02862660**
**DATE : 30.05.2025
PLACE : LUDHIANA**
**Digvijay
Chief Financial officer
PAN : CCUPD2292M**
UDIN : 25527906BMLAEM4065

Notes to Accounts forming part of the financial statement as on 31st March 2025

1. Significant Accounting Policies (AS-1 & ICDS-I)

(i) Basis of accounting and preparation of financial statements

These financial statements have been prepared under the historical cost convention on a going concern basis, on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). Indian GAAP comprises mandatory accounting standards as specified under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021 and other accounting pronouncement of The Institute of Chartered Accountants of India.

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

(ii) Use of estimates

The preparation of the financial statements in conformity with Indian Generally Accepted Accounting Principles requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities (including contingent liabilities) on the date of the financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known/ materialized.

(iii) Valuation of Inventories (AS-2 & ICDS-II)

Company is not carrying any inventory during the year.

(iv) Revenue recognition (AS-9 & ICDS-IV)

Sales and Income

Revenue is recognized when sale invoice is raised, net of discounts and adjustments arising analysis variances.

(v) Fixed Assets & Depreciation (AS10 & ICDS-V)

- The Fixed Assets are stated at historical cost less depreciation.

- **Depreciation** is provided on Written Down Value Method at the rate and in the manner prescribed in schedule II of the Companies Act, 2013.

(vi) Retirement Benefit

The retirement benefits adopted by the company are as follows :

a) Provident Fund & Employee State Insurance :

Contribution to Provident Fund & Employee State Insurance Scheme is made in accordance with the relevant scheme/fund, Act and is treated as revenue expenditure.

b) Gratuity :

Provision for gratuity has been provided as per the actuary valuation on the basis of Actuarial Practise Standards. Detail of present value of obligation is as per table below :

Rs. in Lakhs		
Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Present value of the obligation at the beginning of the period	10.78	8.24
Interest cost	0.78	0.60
Current service cost	4.78	5.02
Past Service Cost	0	0
Benefits paid (if any)	0	0
Actuarial (gain)/loss	(3.91)	(3.08)
Present value of the obligation at the end of the period	12.43	10.78

(vii) **Borrowing Costs (AS-16 & ICDS-IX)**

Borrowing costs are charged to statement of profit and loss and included under “Financial Cost” in the period in which they are incurred. Total Interest Capitalized during the year: **NIL**

(viii) **Related party disclosure (AS-18)**

As required under Accounting Standard 18 “Related Party Disclosures” following are details of transactions during the year with related parties of the companies as defined in AS-18

a) List of Related Parties where Control Exists and relationship :-

Sr. No.	Particulars	Name of Related Party	Relationship
1	Directors and Key Managerial Personnel	Mr. Jasmeet Singh Bhatia	Chairman and Managing Director
		Ms. Richa Arora	Whole-Time Director
		Ms. Charanchit Kaur	Company Secretary and Compliance officer
		Mr. Digvijay	Chief Financial Officer
		Mr. Amit Kumar Sharma	Non-Executive Director
		Mr. Manu Sharma	Non-Executive Independent Director
		Mr. Taranjeet Singh Bharaj	Non-Executive Independent Director
2	Relative of Directors and Key Managerial Personnel	Ms. Satinder Kaur	Mother of Chairman and Managing Director and Mother in Law of Whole Time Director
		Mr. Sukhdarshan Singh	Father of Chairman and Managing Director and Father in Law of Whole

			Time Director
3	Companies over which Directors have significant influence or control	Om Student Visas Private Limited	Chairman and Managing Director and Whole time Director both are the Directors in the Company

b) Description of nature of transactions with the related parties :-

Rs. in Lakhs

Sr. No.	Particulars	Key Management Personnel (KMP)		Relatives of Directors and KMP		Enterprises over which KMP is able to exercise Significant influence	
		For the period ending as on 31 st March 2025	For the period ending as on 31 st March 2024	For the period ending as on 31 st March 2025	For the period ending as on 31 st March 2024	For the period ending as on 31 st March 2025	For the period ending as on 31 st March 2024
(a)	Director Remuneration						
1	Jasmeet Bhatia	204.00	183.12	Nil	Nil	Nil	Nil
2	Richa Arora	120.00	104.52	Nil	Nil	Nil	Nil
(b)	Salary						
1	Digvijay	5.22	4.28	Nil	Nil	Nil	Nil
2	Charanchit Kaur	1.87	Nil	Nil	Nil	Nil	Nil
3	Satinder Kaur	Nil	Nil	5.40	4.05	Nil	Nil
4	Sukhdarshan Singh	Nil	Nil	3.00	2.25	Nil	Nil
(c)	Director Sitting fees						
1	Amit Kumar Sharma	0.50	Nil	Nil	Nil	Nil	Nil
2	Manu Sharma	0.50	Nil	Nil	Nil	Nil	Nil
3	Taranjeet Singh Bharaj	0.50	Nil	Nil	Nil	Nil	Nil
(d)	<u>Loan & Advances</u>						
1	Om Student Visas Pvt Ltd	Nil	Nil	Nil	Nil	Nil	1.30

(c) Outstanding balance of related parties as on balance sheet date

Rs. in Lakhs

Sr. No.	Particulars	Key Management Personnel (KMP)		Relatives of KMP		Enterprises over which KMP is able to exercise Significant influence	
		Current year	Previous Year	Current year	Previous Year	Current year	Previous Year

1	Jasmeet Bhatia	Nil	Nil	Nil	Nil	Nil	Nil
2	Richa Arora	Nil	Nil	Nil	Nil	Nil	Nil
3	Om Student Visas Pvt Ltd	Nil	Nil	Nil	Nil	Nil	Nil

(ix) Earning Per Share (AS – 20)

Rs. in Lakhs

Earnings per share	31.03.2025	31.03.2024
The following reflects the Profit and Share data used in the basic and diluted EPS Computation		
Net profit / (loss) for the year	1312.61	1154.52
Amount attributable to the equity shareholders	1312.61	1154.52
Weighted average number of equity shares	160.53	150.10
*Earnings per share - Basic & Diluted	8.18	7.69

***Note : Amount of Earning per share -Basic & Diluted is in rupees.**

(x) Deferred Tax Asset (AS – 22)

Deferred Tax Liabilities/Assets have been worked out taking into account the impact of timing difference taxable incomes & accounting income that originate in one period and is capable of reversal in one or more subsequent periods.

Rs. in Lakhs

Deferred Tax Asset/Liability	31.03.2025	31.03.2024
Opening Deferred Tax Assets	19.52	34.28
Add: Deferred Tax Asset during the year	5.17	(14.76)
Closing Deferred Tax Assets	24.69	19.52

ADDITIONAL INFORMATION

1.1 The Debit and Credit balances of the parties are subject to confirmation and reconciliation.

1.2 Previous year figures have been regrouped /recast to conform to the current year's presentation. Amounts are now presented in lakhs instead of thousands.

1.3 In the opinion of directors current assets have a value on realization in the ordinary course of business at least equal to the value at which they are stated in the balance sheet.

1.4 Earnings in Foreign Currency

Rs. in Lakhs

Particulars	F.Y. 2024-25	F.Y 2023-24
Earning in Foreign Exchange	2694.07	2,428.45
Expenditure in Foreign Currency	50.39	2,73.13

1.5 As certified by the Management the expenses of personal nature cannot be ascertained, however no expenses of personal nature of employees or management have been debited to the profit and loss account except other than those paid under contractual obligation under generally accepted business practice in India.

1.6 There are no immovable property title deeds of which are not held in the name of the Company.

1.7 The company has not revaluated its Property, Plant and Equipment during the year.

1.8 **Details of Benami Property held** : No Proceeding have been initiated or pending against the company for holding any

benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules there under.

- 1.9 **Wilful Defaulter** : The company has not been declared wilful defaulter by any bank or financial institution or other lender.
- 1.10 **Relationship with stuck off companies** :- The company did not have any transactions with companies stuck off under section 248 of Companies Act, 2013 or section 560 of Companies Act.
- 1.11 **Compliance with number of layers of companies** :- The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
- 1.12 **Compliance with approved Scheme(s) of Arrangements**:-No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.
- 1.13 **Undisclosed Income**
The Company has not surrendered or disclosed as income during the year under audit in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act,1961).
- 1.14 **Details or Crypto Currency or Virtual Currency.**
As informed to us and on the basis of verification of records, company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.
- 1.15 Company has not provided interest on delayed /overdue amount payable to MSME suppliers as per MSME Development Act, 2006
- 1.16 According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities like ESI, Provident Fund and GST. As on 31st March 2025 there are no statutory dues which are pending since more than six months except Punjab State Development Tax (Professional Tax) of Rs. 1.29 Lakhs.
- 1.17 **Corporate Social Responsibility**
During the year company has transferred and amount of Rs. 8.87 Lakh to Prime Minister's National Relief Fund. Unspent Amount transferred to account "Landmark Immigration Consultants Limited Unspent CSR A/c FY 2024-25" opened with ICICI Bank Limited on dated 30.04.2025.
- 1.18 **Utilisation of Borrowed Funds and Share Premium :-**
- (A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) to directly or indirectly lend or invest in other persons or entities or to provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (B) Where a company has not received any fund from any person(s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 1.19 During the financial year Equity Shares of the Company got listed on BME SME Platform on 23rd Jan 2025, Company has raised an amount of Rs. 4032.00 Lakhs by issuing 56,00,000 equity shares of Rs. 10/- each fully paid up at a premium of Rs. 62/- each for the purpose of :-
- | | |
|--|---------------------|
| 1) For Capital Expenditure to be incurred for setting up new branches | : Rs. 1101.10 Lakhs |
| 2) For Advertisement expenses towards enhancing the awareness and visibility of branch | : Rs.1395.00 Lakhs |
| 3) Pursuing Inorganic growth initiatives through Acquisitions | : Rs. 960.00 Lakhs |
| 4) General Corporate Purposes | : Rs. 104.10 Lakhs |
| 5) Public issue expenses | : Rs. 471.80 Lakhs |

1.20 Ratios Analysis

Rs. in Lakhs

S.No.	Ratio	Current Year			Previous Year			Variation %	Remarks
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
1	Current Ratio (in Times) (Current Assets / Current Liabilities)	3.10	0.74	4.19	1.45	0.70	2.06	103.13%	Improvement is due to increase in Current Assets
2	Debt-Equity Ratio (in Times) (Debt/Equity)	-	8.40	-	0.05	3.67	0.01	100.00%	Improvement is due to Zero Debt as compared to previous year
3	Debt Service Coverage Ratio (in Times) {Profit before (Intt +Dep +Tax)/ (interest + Intallment of Debt)}	1.91	0.09	20.59	1.71	0.29	5.99	244.04%	Improvement is due to decrease in Debt as well as increased profit
4	Return on Equity Ratio (in %) (Earning After Tax / Shareholder's Fund)	1.31	8.40	15.63%	1.15	3.67	31.42%	-50.27%	Due to increase in shareholder's fund
5	Inventory Turnover Ratio (In Times) (Cost of Goods Sold / Avg Inventory)	-	-	-	-	-	-	-	Not Applicable
6	Trade Receivable turnover Ratio (In Times) (Gross Revenue from Sale / Avg Debtors)	3.76	0.93	4.05	3.49	0.27	12.91	-68.64%	Due to increase in Debtors level
7	Trade Payable turnover Ratio (In Times) (Total Purchases / Avg Creditors)	0.42	0.06	6.78	0.57	0.10	5.86	15.66%	
8	Net Capital Turnover Ratio (In Times) (Net Sales / Working Capital)	3.76	2.36	1.59	3.49	0.74	4.68	66.02%	Due to increase in working Capital
9	Net Profit Ratio (In %) (Net Profit / Sales)	1.31	3.76	34.93%	1.15	3.49	33.09%	5.56%	
10	Return on Capital Employed (in %) (EBIT / Total Capital Employed)	1.80	8.40	21.38%	1.60	3.72	43.08%	-50.38%	Due to Increase in Capital employed
11	Return on Investment (in %) (Income from Investment / Average Investment)	-	-	-	-	-	-	-	

FOR SUKHPAL SINGH & CO.
CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUKHPAL SINGH
PROPRIETOR
M.No. 527906

RICHA ARORA
WHOLE TIME DIRECTOR
DIN : 03218223

JASMEET BHATIA
MANAGEING DIRECTOR
DIN : 02862660

DATE : 30.05.2025
PLACE : LUDHIANA

DIGVIJAY
CHIEF FINANCIAL OFFICER
PAN : CCUPD2292M

UDIN : 25527906BMLAEM4065

NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs. in lakhs)

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '2'				
EQUITY SHARE CAPITAL				
(2.1) -Authorised				
25000000 Equity Shares of Rs.10/- each		2,500.00		2,500.00
[Previous Year : 25000000 Equity Shares of Rs.10/- each]				
(2.2) -Issued, Subscribed and Paid up				
20610000 Equity Shares of Rs 10/-each fully paid-up		2,061.00		1,501.00
[Previous Year : 15010000 Equity Shares of Rs.10/- each]				
		<u>2,061.00</u>		<u>1,501.00</u>

(2.3) The Company has only one class of share capital namely Equity Shares having face value of Rs.10/-each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(2.4) - Reconciliation of Shares:

	Nos	Rs	Nos	Rs
Equity share capital of Rs. 10 each fully paid up				
Balance at the beginning of the year	1,50,10,000	1,501.00	10,000	1.00
Add: Shares issued During the year (IPO)	56,00,000	560.00	-	-
Add: Bonus Shares Issued	-	-	1,50,00,000	1,500.00
Total	2,06,10,000	2,061.00	1,50,10,000	1,501.00
Less: Buy back of Shares	-	-	-	-
Less: Reduction in Capital	-	-	-	-
Closing Share Capital	2,06,10,000	2,061.00	1,50,10,000	1,501.00

(2.5) -List of Share holders having 5% or more Shares (In Nos)

Name Of Shareholders	In Nos	%	% Change during the year	In Nos	In %	% Change during the year
Jasmeet Bhatia	1,31,97,000	64.03%	-2.31%	1,35,09,000	90.00%	0.00%
Richa Arora	15,00,950	7.28%	0.00%	15,00,950	9.99%	0.00%
	<u>1,46,97,950</u>			<u>1,50,09,950</u>		

(2.6) -Shareholding of Promoters

Name Of Shareholders	In Nos	%	% Change during the year	In Nos	In %	% Change during the year
Jasmeet Bhatia	1,31,97,000	64.03%	-2.31%	1,35,09,000	90.00%	0.00%
Richa Arora	15,00,950	7.28%	0.00%	15,00,950	9.99%	0.00%
	<u>1,46,97,950</u>			<u>1,50,09,950</u>		

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs. in lakhs)

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '3'				
RESERVES AND SURPLUS				
(3.1) -Statutory Reserves	-		-	
(3.2) -Profit and Loss Statement				
Opening Balance	2,173.03		2,579.48	
Add: Profit During The Year	1,312.61		1,154.52	
Less: Prior Period Expenses/Adjustment	(97.58)		(60.97)	
Less: Bonus Shares issued	-		(1,500.00)	
Closing Balance (B)		3,388.06		2,173.03
(3.3) -Securities Premium				
Opening Balance	-		-	
Add: Received during the year	3,472.00		-	
Less: Public issue Expenses	(521.52)		-	
		2,950.48		-
TOTAL		6,338.54		2,173.03

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '4'				
LONG TERM BORROWINGS				
-Secured				
Term Loans				
(4.1) -From Banks				
(i) ICICI Bank Limited (Vehicle Loan No. LACHD00048435645)		-		38.45
(ii) ICICI Bank Limited (Vehicle Loan No. LACHD00048707818)		-		7.08
(4.2) -Unsecured				
GRAND TOTAL		-		45.53

(4. 3) Loan from ICICI Bank Limited at 4.1 (i) is securted against Vehicle
Repayable in 36 EMIs of Rs. 241501/- (Including interest @ 8.85% p.a)

(4. 4) Loan from ICICI Bank Limited at 4.1 (ii) is securted against Vehicle
Repayable in 60 EMIs of Rs. 19760/- (Including interest @ 9.15% p.a)

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

Particulars		On 31.03.2025		On 31.03.2024	
		Rs	Rs	Rs	Rs
NOTE `5'					
DEFERRED TAX LIABILITIES					
Deferred Tax Liabilities(Net)			-		-
	TOTAL		-		-
Particulars		On 31.03.2025		On 31.03.2024	
		Rs	Rs	Rs	Rs
NOTE `6'					
OTHER LONG TERM BORROWINGS					
Other Long Term Borrowings			-		-
	TOTAL		-		-
Particulars		On 31.03.2025		On 31.03.2024	
		Rs	Rs	Rs	Rs
NOTE ``7'					
LONG TERM PROVISIONS					
Provision for Gratuity			11.56		10.27
	TOTAL		11.56		10.27
Particulars		On 31.03.2025		On 31.03.2024	
		Rs	Rs	Rs	Rs
NOTE `8'					
SHORT TERM BORROWINGS					
-Secured					
(8.1) -From Banks					
-Current Maturity of Long Term Debt					
(8.2) -From Banks					
(i) ICICI Bank Limited (Vehicle Loan No. LACHD00048435645)			-		24.39
(ii) ICICI Bank Limited (Vehicle Loan No. LACHD00048707818)			-		1.64
(iii) ICICI Bank Limited (Vehicle Loan LACHD00044433433)			-		2.13
-Unsecured					
	TOTAL		-		-
(8. 3) Loan from ICICI Bank Limited at 8.2 (i) is the current Maturity of Loan mentioned at 4.1(i)					
(8. 4) Loan from ICICI Bank Limited at 8.2 (ii) is the current Maturity of Loan mentioned at 4.1(ii)					
(8. 5) Loan from ICICI Bank Limited at 8.2 (iii) is the current Maturity of Loan Vehicle Loan					

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
	Rs	Rs	Rs	Rs	Rs
NOTE `9'					
(9.1) TRADE PAYABLES					
As on 31.03.2025					
Dues					
a) MSME	37.18	-	-	-	37.18
b) Others	22.63	-	-	-	22.63
c) Disputed dues - MSME	-	-	-	-	-
d) Disputed dues- others	-	-	-	-	-
TOTAL	59.81	-	-	-	59.81
(9.1) TRADE PAYABLES					
As on 31.03.2024					
a) MSME	48.31	-	-	-	48.31
b) Others	15.90	-	-	-	15.90
c) Disputed dues - MSME	-	-	-	-	-
d) Disputed dues- others	-	-	-	-	-
TOTAL	64.22	-	-	-	64.22

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs. in lakhs)

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `10'				
OTHER CURRENT LIABILITIES				
Advance From Customers		1.64		2.37
Statutory Dues		103.07		93.54
Other Current Liabilities		109.31		104.59
TOTAL		<u>214.02</u>		<u>200.49</u>

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `11'				
SHORT TERM PROVISIONS				
Provision for Taxation		465.06		407.04
Provision for Gratuity		0.87		0.51
TOTAL		<u>465.93</u>		<u>407.55</u>

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `13'				
NON CURRENT INVESTMENTS				
Fixed Deposits with Banks having Maturity more than 12 Months		3,907.24		890.51
TOTAL		<u>3,907.24</u>		<u>890.51</u>

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `14'				
DEFERRED TAX ASSETS (NET)				
TOTAL		<u>24.69</u>		<u>20</u>

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `15'				
LONG TERM LOANS AND ADVANCES				
Unsecured Considered Good:				
Capital Advances		597.88		677.08
Unsecured Considered Doubtful :				
Capital Advances		-		-
TOTAL		<u>597.88</u>		<u>677.08</u>

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs. in lakhs)

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `16'				
OTHER NON CURRENT ASSETS				
Security Deposits		44.24		34.25
TOTAL		44.24		34.25

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `17'				
CURRENT INVESTMENT				
Systematic Investment Plan		8.56		-
TOTAL		8.56		-

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `18'				
INVENTORIES(As taken, valued and certified from management)				
Raw Material		-		-
Work In Process		-		-
Finished Goods		-		-
Stock in Trade		-		-
Others Stocks		-		-
TOTAL		-		-

Particulars	Less than 6 months	6months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
	Rs		Rs	Rs	Rs	Rs
NOTE `19'						
TRADE RECEIVABLES						
On 31.03.2025						
Undisputed - considered good	1,249.75	89.37	11.53	-	-	1,350.65
Undisputed - considered doubtful	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-	-
TOTAL	1,249.75	89.37	11.53	-	-	1,350.65
On 31.03.2024						
Undisputed - considered good	506.38	-	-	-	-	506.38
Undisputed - considered doubtful	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-	-
TOTAL	506.38	-	-	-	-	506.38

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs. in lakhs)

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '20'				
CASH AND BANK BALANCES				
-Cash and Cash Equivalents				
Cash in Hand		166.14		205.24
Balance with banks				
-In Current Account with ICICI Bank Ltd A/c No. 36205002673		290.04		45.62
-In Current Account with ICICI Bank Ltd A/c No. 005805500986		-		0.06
-In Current Account with ICICI Bank Ltd A/c No.152505500550		2.55		0.03
-In Current Account with ICICI Bank Ltd A/c No.005805500744		1.37		0.96
-In Current Account with ICICI Bank Ltd A/c No. 370405500213		1.28		0.62
-In Current Account with South Indian Bank A/c 0411073000000662		5.05		1.71
-In Current Account with Yes Bank Limited A/c 001583900000932		-		0.06
-In Current Account with ICICI Bank Ltd A/c No. 341606000055		401.43		208.59
-Cheques in hand		91.38		241.77
TOTAL		959.23		704.66

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '21'				
SHORT TERM LOANS AND ADVANCES				
Advance to Staff and Workers		0.81		0.91
Advances to Suppliers		294.72		100.26
Other Loan & Advances		39.70		10.37
TOTAL		335.23		111.54

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '22'				
OTHER CURRENT ASSETS				
Balance with Statutory Authorities		454.91		112.25
Other		3.40		10.30
		458.31		122.56

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '23'				
INCOME FROM OPERATION				
Receipts		3,757.83		3,488.88
TOTAL		3,757.83		3,488.88

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `24'				
OTHER INCOME				
Interest on FDR		115.41		55.82
Rent Received		31.50		32.24
Rebate & Discount		16.95		0.86
Other Misc Income		19.38		48.11
Profit on Sale of Property		49.89		81.13
TOTAL		<u>233.13</u>		<u>218.15</u>

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `25'				
COST OF RAW MATERIAL CONSUMED				
		-		-
TOTAL		<u>-</u>		<u>-</u>

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `26'				
Change in Stocks				
Stock at Commencement				
Work-in Process		-		-
Finished Goods		-		-
		<u>-</u>		<u>-</u>
Less: Stock at Close				
Work-in Process		-		-
Finished Goods		-		-
		<u>-</u>		<u>-</u>
TOTAL		<u>-</u>		<u>-</u>
Stock Decreased /(Increased) by		-		-

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `27'				
EMPLOYEE BENEFITS EXPENSES				
Salaries,Wages,Bonus etc.		793.67		825.83
Contribution to ESI,PF & Other Statutory Funds		13.39		17.45
Workmen and Staff Welfare Expenses		10.71		3.12
TOTAL		<u>817.76</u>		<u>846.40</u>

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE `28'				
FINANCE COSTS				
Interest Expense				
Interest on Car Loan		4.03		4.46
Interest on OD Account		14.85		2.74
Interest on Term Loan		-		10.03
Interest other		1.10		2.23
Other Borrowing Costs				
Bank Charges , Commision , Processing Fees		3.11		6.51
TOTAL		<u>23.08</u>		<u>25.97</u>

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
NOTES TO BALANCE SHEET AND STATEMENT OF PROFIT & LOSS

(Rs. in lakhs)

Particulars	On 31.03.2025		On 31.03.2024	
	Rs	Rs	Rs	Rs
NOTE '29'				
OTHER EXPENSES				
Administrative Expenses				
Audit Fees		0.80		0.60
Building Repair & Maintenance		2.84		7.19
Computer, Networking & Software Expenses		6.02		7.26
Consultation Charges		1.30		11.84
Charity & Donation		0.12		-
Director Sitting Fees		1.50		-
Electricity Expenses		27.16		23.24
Exchange Rate Fluctuation		6.64		12.62
Fees & Taxes		0.99		20.46
Insurance Expenses		3.77		10.74
Interest on TDS/GST Late Fees		5.78		4.36
Professional Expenses		36.14		27.63
Office Expenses		5.06		9.85
Postage & Courier		0.38		0.32
Printing & Stationery		2.99		3.93
Property Tax		0.46		1.83
Rent		79.53		74.96
Repair & Maintenance		7.56		7.29
Security Expenses		5.31		9.95
Student Fees & Other Expenses		15.40		19.63
Telephone/Internet Expenses		8.88		9.80
Tour & Travelling Expenses		100.87		82.80
Water & Sewerage		0.79		1.07
Selling & Distribution				
Advertisement & Business Promotion Expense		269.76		421.03
Commission Expenses		652.74		362.23
Conference & Seminar Expenses		18.19		18.48
Machinery Running, Repair & Maintenance				
Car Expenses		5.22		3.30
Lift Running Expenses		0.62		0.99
TOTAL		1,266.83		1,153.38

As per our separate audit report of even date

FOR SUKHPAL SINGH & CO.
 CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF THE BOARD

CA SUKHPAL SINGH
 PROPRIETOR
 M.No. : 527906

Richa Arora
 Whole Time Director
 DIN : 03218223

Jasmeet Bhatia
 Managing Director
 DIN : 02862660

DATE : 30.05.2025
 PLACE : LUDHIANA
 UDIN : 25527906BMLAEM4065

Digvijay
 Chief Financial officer
 PAN : CCUPD2292M

	GROSS BLOCK								NET BLOCK	
ASSETS	COST AS ON 01.04.2024	ADDITION	SALE / TRANSFER	COST AS ON 31.03.2025	DEPRECIATION AS ON 01.04.2024	DEPRECIATION FOR THE YEAR	DEPRECIATION WRITTEN BACK ON SALE/TRFD.	TOTAL DEP.UPTO 31.03.2025	WDV AS ON 31.03.2025	WDV AS ON 31.03.2024
TANGIBLE ASSETS										
LAND	935.21	252.37	100.11	1,087.47	-	-	-	-	1,087.47	935.21
PLANT AND MACHINERY	14.47	-	-	14.47	8.40	1.16	-	9.56	4.91	6.08
OFFICE EQUIPMENT	73.62	5.43	-	79.05	62.32	5.21	-	67.52	11.52	11.31
COMPUTERS AND DATA PROCESSING UNITS	43.95	26.18	-	70.12	30.46	17.71	-	48.17	21.95	13.49
BUILDINGS	205.67	-	-	205.67	54.95	14.32	-	69.27	136.40	150.72
MOTOR VEHICLE (CAR)	306.86	-	-	306.86	163.91	44.65	-	208.55	98.31	142.96
ELECTRIC FITTING	7.64	-	-	7.64	4.75	0.75	-	5.50	2.14	2.89
FURNITURE & FIXTURES	211.66	27.99	-	239.65	110.53	26.99	-	137.52	102.13	101.13
TOTAL	1,799.09	311.96	100.11	2,010.93	435.32	110.78	-	546.10	1,464.83	1,363.77
PREVIOUS YEAR (TOTAL)	1,629.59	419.21	249.72	1,799.09	330.37	104.95	-	435.32	1,363.77	1,299.22

LIST OF SUNDRY DEBTORS	As on 31.03.2025					As on 31.03.2024				
PARTICULARS	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years
Algoma University	109.41	-	-	-	-	406.31	-	-	-	-
Arden University	16.97	-	-	-	-	-	-	-	-	-
Axis Bank Ltd-Debtor	-	-	-	-	-	0.78	-	-	-	-
Berlin School Of Business And Innovation	4.92	-	-	-	-	-	-	-	-	-
Bittrack Consultants Pvt Ltd	0.44	-	-	-	-	-	-	-	-	-
Bittrack Foreign Education Consultants Llp	-	0.20	-	-	-	0.72	-	-	-	-
Bow Valley College	1.21	-	-	-	-	-	-	-	-	-
Cambrian College	2.87	5.63	-	-	-	3.08	-	-	-	-
Canada-University Of Canada West	155.69	-	-	-	-	-	-	-	-	-
Cape Breton University	0.83	10.76	-	-	-	-	-	-	-	-
Capilano University	0.59	-	-	-	-	-	-	-	-	-
Centennial College	21.12	-	-	-	-	-	-	-	-	-
Coast Mountain College	-	-	-	-	-	0.61	-	-	-	-
College Of The Rockies	-	-	-	-	-	2.58	-	-	-	-
Conestoga College	23.75	-	-	-	-	-	-	-	-	-
Durham College Intenational	2.51	-	-	-	-	1.34	-	-	-	-
Fleming College	10.23	-	-	-	-	-	-	-	-	-
Fraser Valley India Education Llp	0.25	0.34	-	-	-	0.60	-	-	-	-
Gec India Consulting Llp	0.71	-	-	-	-	-	-	-	-	-
Gem Overseas Services Pvt Ltd	69.82	-	-	-	-	-	-	-	-	-
George Brown College	2.19	-	-	-	-	-	-	-	-	-
Gisma University	2.82	-	-	-	-	-	-	-	-	-
International Student Service Inc	170.00	-	-	-	-	-	-	-	-	-
loa Global	4.21	-	-	-	-	-	-	-	-	-
Jain Overseas Services Inc.	153.37	-	-	-	-	-	-	-	-	-
Jain Overseas Services Pvt Ltd	74.66	-	-	-	-	-	-	-	-	-
Jibc	0.82	-	-	-	-	2.26	-	-	-	-
Kanan International Pvt Ltd	9.83	-	-	-	-	7.72	-	-	-	-
Keyano College	12.36	11.64	-	-	-	-	-	-	-	-
Kwantlen Polytech University	15.79	1.98	-	-	-	20.71	-	-	-	-
Lakeland College	1.59	-	-	-	-	0.76	-	-	-	-
Lasalle College	-	27.24	-	-	-	14.98	-	-	-	-
Learn International Inc	289.02	-	-	-	-	-	-	-	-	-
Lethbridge College	10.90	-	-	-	-	-	-	-	-	-
Loyalist Toronto	8.38	8.00	6.23	-	-	14.03	-	-	-	-
Manitoba Institute Of Trades And Technology	6.24	-	-	-	-	-	-	-	-	-
Mohawak College	3.11	-	-	-	-	-	-	-	-	-
New Brunswick Community College	0.88	-	-	-	-	-	-	-	-	-
Niagara Collage	7.10	-	-	-	-	-	-	-	-	-
Nipissing University	-	2.12	5.30	-	-	16.77	-	-	-	-
Norquest College International ____	2.03	-	-	-	-	-	-	-	-	-
North Island College	1.56	0.40	-	-	-	4.72	-	-	-	-
Northern College	3.54	-	-	-	-	-	-	-	-	-
Portage College	-	21.06	-	-	-	-	-	-	-	-
Providence University	0.90	-	-	-	-	-	-	-	-	-
Saskatchewan	-	-	-	-	-	3.88	-	-	-	-
Saskatchewan Polytechnic	3.34	-	-	-	-	-	-	-	-	-
Selkirk College	0.51	-	-	-	-	-	-	-	-	-
Seneca College	4.89	-	-	-	-	-	-	-	-	-
St Lawrance	9.42	-	-	-	-	-	-	-	-	-
St.Clair	4.89	-	-	-	-	-	-	-	-	-
The Algonquin College	2.54	-	-	-	-	-	-	-	-	-
The Lambton College	0.72	-	-	-	-	-	-	-	-	96

<u>LIST OF SUNDRY DEBTORS</u>	As on 31.03.2025				
PARTICULARS	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years
The Sault College	9.55	-	-	-	-
The Sheridan College	4.94	-	-	-	-
Trinity Western University	0.60	-	-	-	-
University Of Alverta	0.73	-	-	-	-
University Of Europe	-	-	-	-	-
University Of Regina	-	-	-	-	-
Usa-Avila University	2.35	-	-	-	-
Vanier College	2.69	-	-	-	-
GRAND TOTAL	1,249.75	89.37	11.53	-	-

As on 31.03.2024				
Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2.68	-	-	-	-
1.85	-	-	-	-
-	-	-	-	-
-	-	-	-	-
506.38	-	-	-	-

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
ADVANCE TO SUPPLIERS AS ON 31.03.2025

PARTICULARS	AMOUNT(RS.) As on 31.03.2025	AMOUNT(RS.) As on 31.03.2024
Ace Global Consultancy	2.40	2.40
Advantage Advertising	0.50	-
Arnav Enterprises	0.29	-
Aum Media	1.07	1.07
Balloonz World	0.02	-
Blinksbags Private Limited	0.45	-
Bottega9	9.30	-
Bse	3.14	-
Cloudshope Technologies Private Limited	0.29	0.29
Darwin Media	30.45	30.44
Desk Nine Pvt. Ltd.	0.05	-
Ds Construction	49.93	41.59
Durga Graphics	0.11	-
Durga Graphics	0.05	-
Emm Pee Motors	1.00	-
Facebook India Online Services Private Limited	-	0.84
Food Link F And B	3.30	-
Global Immigration Consultant'S	3.14	3.14
Globus Consulting Group	2.92	-
Google India Private Ltd	-	0.02
Gyankaar Technologies Private Limited	0.04	-
Hotel 99 Square	-	0.10
Hvac Engineering	6.53	-
I Way Solutions	0.04	-
Jiwan Parkash Kapoor & Shimla Devi Kapoor(Rent Sec41	1.04	1.04
Jp Consultants	6.02	-
Joogle Web Solutions	1.23	1.23
Kaler Printing Press	0.15	-
Krishna Automobiles	0.01	0.01
Kw Conferences Pvt Ltd	23.37	-
Lok Priya Buildwell Pvt. Ltd(Jw Marroitt)	1.00	-
M/S Film Studio Chandigarh	4.52	2.56
Make My Trip (India) Pvt. Ltd. (Commission Receivable)	0.51	-
Media Vox Digital Pvt Ltd	0.74	-
Milestone Solutions	-	0.25
Mohmmad Intzaar	0.30	-
Navneet Singh	110.00	-
Novatel Hotel	3.58	-
Paramjit Kaur Rent Ludhiana	-	0.02
Piccadily New Delhi Collection Account	0.20	-
Plot -3198 Excess Advance Recoverable From Agent	10.00	10.00
Pritpal Singh Dua	-	0.10
Quadrant Televenture Ltd.	0.22	-
Radio City Fm (Music Broadcast Ltd)	0.04	-
Reliance Broadcast Network Ltd	0.23	0.06
Safe Plus Fire Protection	0.55	-
Sandeep Kapoor Sco 6 Chd(Rent Sec41)-I	1.42	0.73
Sarika Mahajan (Incentive)	-	0.02
Seema Sandesh	-	0.18
Shambros	4.00	4.00

Shri Gurdev Mart	0.13	0.13
Shri Lakshmi Enterprises	0.22	-
Tarnjeet Singh Wala Rent Ludhiana	-	0.02
Vippy Singh Chawla Rent Ludhiana	-	0.02
Think Ebikego Pvt Ltd	10.00	-
Uniworld Network Solution (Rent Receivable)	0.24	-
TOTAL	294.72	100.26

LIST OF OTHER LOAN & ADVANCES AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.)	AMOUNT(Rs.)
	As on 31.03.2025	As on 31.03.2024
Prepaid Insurance	5.48	2.69
Prepaid Expenses	15.62	-
Fees Paid against F-213	4.20	-
Rent Receivable (Illuminz for F212 2nd Floor)	1.63	0.56
Rent Receivable (Illuminz for F213 2nd Floor)	8.81	3.16
Electricity Expenses Receivable (Illuminz for F213 2nd Floor)	3.46	3.46
Vinay Kumar Sethiya	0.50	0.50
TOTAL	39.70	10.37

LIST OF BALANCE WITH STATUTORY AUTHORITIES AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.)	AMOUNT(Rs.)
	As on 31.03.2025	As on 31.03.2024
Income Tax Refund Receivable AY 2021-22	3.56	3.56
Income Tax Refund Receivable AY 2022-23	0.73	0.73
Income Tax Refund Receivable AY 2023-24	0.22	-
GST Input Receivable	192.55	18.32
TDS Receivable From NBFC	0.07	0.07
TDS Receivable	31.28	26.57
TCS Receivable	-	1.32
Advance Income Tax	225.00	60.00
Tds Receivable Property 26QB	1.50	1.68
TOTAL	454.91	112.25

LIST OF INVESTMENTS AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.) As on 31.03.2025	AMOUNT(Rs.) As on 31.03.2024
Fixed Deposits (FDRS)	-	70.22
FD - 370513003987	130.60	122.55
FD No.189613003795	9.61	9.08
FD NO-036213019781	112.82	100.00
FD - 001313063207	0.49	0.46
FDR No. 036213012825	-	0.13
FDR NO. 036213018994	229.24	215.02
FDR No. 370513004447	156.66	-
FDR No. 370513004452	104.37	-
FDR with ICICI - 036213020540	111.46	104.69
FDR With ICICI - 036213020769	-	52.14
FD With ICICI- 370513004719	209.04	-
FD With ICICI 370513004794	1,012.36	-
FD With ICICI 370513004795	202.46	-
FD With ICICI 370513004796	202.46	-
FD With ICICI 370513004797	202.46	-
FDR With Catholic Syrian Bank	231.13	216.24
FDRs with South Indian Bank	992.10	-
TOTAL	3,907.24	890.51

LIST OF LOAN & ADVANCES TO STAFF & WORKERS AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.) As on 31.03.2025	AMOUNT(Rs.) As on 31.03.2024
Advance - to Staff	0.81	0.91
TOTAL	0.81	0.91

LIST OF OTHER CURRENT ASSETS AS ON 30.09.2024

PARTICULARS	AMOUNT(Rs.) As on 31.03.2025	AMOUNT(Rs.) As on 31.03.2024
Commission Receivable	1.77	10.30
Accured Interest on FDR	1.62	-
TOTAL	3.40	10.30

LIST OF OTHER PRELIMINARY EXPENSES AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.) As on 31.03.2025	AMOUNT(Rs.) As on 31.03.2024
Preliminary Expenses	-	10.30
TOTAL	-	10.30

M/S. LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED**List of Employees Benefits Expenses as on 31.03.2025**

PARTICULARS	AMOUNT(Rs.)	AMOUNT(Rs.)
	31.03.2025	31.03.2024
Salary, Wages, Bonus Etc		
Salaries	451.42	519.56
Director's Salary	324.00	287.64
Bonus	18.25	18.64
TOTAL-A	793.67	825.83
Contribution to P.F,E.S.I. and Other Statutory Funds		
Provident Fund Contribution (Net of ABRY Benefit by Govt)	9.56	11.77
ESI contribution	2.18	3.14
Gratuity Expenses	1.65	2.54
TOTAL-B	13.39	17.45
Workmen and Staff Welfare Expenses		
Staff Welfare Expenses	7.52	2.40
Kayman Insurance	3.08	-
Medical Expenses Staff	0.11	-
Training and Recruitment Exp	-	0.72
TOTAL-C	10.71	3.12
TOTAL(A+B+C)	817.76	846.40

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
LIST OF STATUTORY DUES AS ON 31.03.2025

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
	As on 31.03.2025	As on 31.03.2024
STATUTORY DUES:		
ESI Payable	0.41	0.56
EPF Payable	2.04	3.73
PSDT Payable	2.06	2.34
Provision For Corporate Social Responsibility	11.80	20.67
T.D.S. Payable		
U/s 194J	9.97	3.63
U/s 194H	15.63	5.32
U/s 194C	2.32	2.99
U/s 194I	2.15	1.46
U/s 192B	56.69	52.84
TOTAL (A)	103.07	93.54
OTHER CURRENT LIABILITIES:		
Rent Security F213 4th Floor (1200 Sq ft) Sang. IT	1.00	1.00
Rent Security of Blue Mile Digital LTD	1.14	-
Rent Security Uniworld Network	0.40	-
Amandeep Kaur	0.05	-
Audit Fees Payable	0.89	1.89
Bharti Airtel Limited	-	0.30
Bonus Payable	18.25	18.64
Commission Payable to Sonu	-	0.48
Electricity Expenses Payable A/c	0.46	0.02
Rent Security Empire Tech (F-213 3rd Floor)	0.99	-
Franchise Security	5.00	5.00
Gurmeet Kaur	-	1.00
Himalaya Fertilizer (Rent Payable)	-	1.03
Jaspreet	0.10	-
Lally Co Owner (Rent Payable)	1.90	3.81
Learn Global	-	1.12
Mandeep Grewal Potential Institute	-	0.47
Meenakshi Talwar Commission Payable	0.13	-
Paramjit Kaur (Ludhiana)	0.27	-
Pritpal Singh Dua	0.98	-
Professional Charges Payable BIR Bhadur	0.04	-
Raghu Tandan (Amritsar)	0.03	0.01
Rajan Tandon & Sons (Amritsar)	0.03	0.01
Reliance Jio Info Comm Limited	-	0.03
Rent Security from Empire Tech (F-213 3rd Floor)	-	0.99
Rent Security Received from Blue Mile (4th Floor)	-	1.14
Rent Security Received from IKARUS	-	1.13
Rent Security Received from IKARUS	1.13	-
Rent Security Received from Illuminz	-	1.00
Rent Security Received from Illuminz	1.00	-
Rent Security Received from Rapidsofts 4th Floor F212	-	0.90
Resham Singh (Sec 17 Office Rent Chd)	-	8.93
RMI Tools (Ludhiana New Office Rent Payable)	0.89	-
Salary Payable	49.43	42.52
Sarabjit Singh Shergill (Jalandhar Rent)	0.06	-
Sarika Mahajan (Incentive)	0.99	-
Smt Harinder Gill (Jalandhar office)	0.32	0.32
Student Fees Received	4.22	0.33
Telephone Expenses Payable	0.01	-

Vector Fastners (Ludhiana New Office Rent)	0.96	-
Facebook India Online Services Pvt Ltd	6.96	-
Credit Cards Payable	11.69	12.53
TOTAL (B)	109.31	104.59

LIST OF SUNDRY CREDITORS AS ON	As on 31.03.2025				As on 31.03.2024			
	LESS THAN 1 YEAR	1 - 2 YEARS	2 - 3 YEARS	MORE THAN 3 YEARS	LESS THAN 1 YEAR	1 - 2 YEARS	2 - 3 YEARS	MORE THAN 3 YEARS
<u>TRADE PAYABLE MSME</u>								
Concept Factory	4.56	-	-	-	3.03	-	-	-
Drishti Copier Group	0.32	-	-	-	0.05	-	-	-
Durga Graphics	-	-	-	-	0.04	-	-	-
Info Ads	3.07	-	-	-	3.00	-	-	-
INNERX INFORMATICS PRIVATE LIMITED	-	-	-	-	4.00	-	-	-
KVR WEB TECH PVT LTD	0.58	-	-	-	4.22	-	-	-
M & M Target Talent	0.30	-	-	-	0.14	-	-	-
Monga Advertising	16.24	-	-	-	15.40	-	-	-
No Paperforms Pvt Ltd	-	-	-	-	3.69	-	-	-
Om Computech	0.21	-	-	-	0.47	-	-	-
Paras Engineering (Vishal Jadka)	-	-	-	-	1.15	-	-	-
Perfect Media Services	10.92	-	-	-	10.85	-	-	-
Tricity Print Media	0.85	-	-	-	1.67	-	-	-
Untitled Advertising	-	-	-	-	0.48	-	-	-
Yoland Food & Beverages	0.12	-	-	-	0.11	-	-	-
TOTAL (A)	37.18	-	-	-	48.31	-	-	-
<u>TRADE PAYABLE OTHER THAN MSME</u>								
ADVANCITY	0.16	-	-	-	-	-	-	-
AK ELECTRICALS	0.69	-	-	-	-	-	-	-
Alcon Module	1.21	-	-	-	-	-	-	-
ALDER TECHNOLOGIES	0.70	-	-	-	-	-	-	-
AMAR NATH AND SONS	0.38	-	-	-	-	-	-	-
American Articulate Academy	1.54	-	-	-	-	-	-	-
ATM SERVICES	0.10	-	-	-	-	-	-	-
Balaji Electronics	-	-	-	-	0.32	-	-	-
BENNETT COLEMAN COLTD	-	-	-	-	0.67	-	-	-
BOOSTUP INFINITY LLP	0.58	-	-	-	-	-	-	-
Chamber of Law	0.11	-	-	-	-	-	-	-
CLICKTECH RETAIL PRIVATE LIMITED	0.06	-	-	-	-	-	-	-
E9 News	11.53	-	-	-	12.01	-	-	-
ELFINNORD TECHNOLOGIES PRIVATE LIMITED	0.30	-	-	-	-	-	-	-
Endurance International Group(India) Limited	0.88	-	-	-	0.02	-	-	-
Funjabi Advertisers & Productions	-	-	-	-	0.94	-	-	-
GGs SECURITY & ALLIED SERVICES	0.02	-	-	-	-	-	-	-
Greatway Education & Immigration Services	0.95	-	-	-	-	-	-	-
GUDIYA FIRE SAFETY SERVICES	0.29	-	-	-	-	-	-	-
Just Dial Pvt Ltd	-	-	-	-	0.04	-	-	-
Lamlord Ventures Pvt Ltd	0.43	-	-	-	-	-	-	-
M.S International	-	-	-	-	0.08	-	-	-
MELODY HOUSE AGENCIES	0.30	-	-	-	-	-	-	-

PARTICULARS	LESS THAN 1 YEAR	1 - 2 YEARS	2 - 3 YEARS	MORE THAN 3 YEARS
Navdesh Auto LLP	-	-	-	-
NIRMLA COMPLETE	0.18	-	-	-
PRESIDENCY HOTEL (Mangat)	-	-	-	-
Radio City FM (Music Broadcast Ltd)	-	-	-	-
Rajan Agencies	0.05	-	-	-
RAZORPAY SOFTWARE PRIVATE LIMITED	0.20	-	-	-
SAAN ROYAL POWER SOLUTIONS PVT. LTD.	0.21	-	-	-
SHREE KANSHI TRADING CO.	0.49	-	-	-
Shri Amritsar Electricals	0.08	-	-	-
Shri Ganesh Advertisers	0.13	-	-	-
Signature Printers	-	-	-	-
Sk Retail Venture	0.09	-	-	-
SOUTH ASIA FM LIMITED	-	-	-	-
THE MASTERSTROKE OVERSEAS	0.83	-	-	-
THEOS LIGHTING	-	-	-	-
Truecaller International LLP	-	-	-	-
ZOOM (ZVC INDIA PRIVATE LTD.)	0.16	-	-	-
TOTAL (B)	22.63	-	-	-
TOTAL (A+B)	59.81	-	-	-

LESS THAN 1 YEAR	1 - 2 YEARS	2 - 3 YEARS	MORE THAN 3 YEARS
-	-	-	-
-	-	-	-
0.06	-	-	-
0.15	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
0.44	-	-	-
-	-	-	-
0.65	-	-	-
-	-	-	-
0.02	-	-	-
0.53	-	-	-
-	-	-	-
15.90	-	-	-
64.22	-	-	-

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED
LIST OF CAPITAL ADVANCES AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.) 31.03.2025	AMOUNT(Rs.) 31.03.2024
Advance For Property	17.52	17.52
Advance For Property to - VRS Builders	40.00	40.00
Advance For Property GILCO Property No. 57	2.75	81.95
Advance For Property Samir Mehta	40.00	40.00
Advance for Property Parampreet Singh	1.45	1.45
Advance for Property Devinder Singh	6.00	6.00
Advance for Property Parminder Singh	6.00	6.00
Advance for Property Satvir Singh Jhinger	6.00	6.00
Advance for Property to Digvijay Singh	4.00	4.00
Advance for Property to Jaswant Sekhon	6.00	6.00
Advance for Property to Rajvir Singh Sekhon	6.00	6.00
Advance for Property Ravi Verma	12.00	12.00
Advance for Purchase of Property to STJ Group	100.00	100.00
Advance to Balwant for Property Purchase	31.65	31.65
Advance to Gulmohar for Property Purchases	30.00	30.00
Plot No-4220 Aerocity Mohali (Ravi Kumar)	10.00	10.00
Advance for Property Nidhi Verma	25.00	25.00
Advance for Property Vikas Verma	25.00	25.00
Advance for Property Alka	6.63	6.63
Advance for Property Sushma	6.63	6.63
Advance for Property Naresh Arya	6.63	6.63
Advance for Property Ruchika Goyal	6.63	6.63
Advance for Property Guru Nanak Realtors	90.00	90.00
Advance for Property Ldh.	48.00	48.00
Advance for Jalandhar Property Sansarpur	-	50.00
Queens Town Infra Projects LLP	14.00	14.00
Advance for New Offices to DS Construction	50.00	-
TOTAL(A)	597.88	677.08

LIST OF CAPITAL ADVANCES DOUTFUL AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.) 31.03.2025	AMOUNT(Rs.) 31.03.2024
	-	-
TOTAL(B)	-	-

LIST OF SECURITY DEPOSITS AS ON 31.03.2025

PARTICULARS	AMOUNT(Rs.) 31.03.2025	AMOUNT(Rs.) 31.03.2024
Security Electricity Meter	0.87	0.87
Telephone Security	0.05	0.05
Rent Security Deposited (Branch offices)	15.07	14.67
Rent Security for Sec-17 Chd Office	4.50	4.50
Rent Security for plot No. 88-89	10.00	10.00
Rent Security Ludhiana New Office	3.10	3.10
Rent Security Bangalore Office	-	1.06
Rent Security Surat Office	5.55	-
Rent Security Ahemdabad	5.10	-
TOTAL(C)	44.24	34.25
GRAND TOTAL(A+B+C)	642.12	711.33

M/S. LANDMARK IMMIGRATION CONSULTANTS LIMITED**LIST OF ADVANCES FROM PARTIES AS ON 31.03.2025**

PARTICULARS	AMOUNT(Rs.) As on 31.03.2025	AMOUNT(Rs.) As on 31.03.2024
Paul Merchant	-	2.37
Axis Bank Ltd-Debtor	1.64	-
	1.64	2.37

Notes

[illegible]

Registered Office Address :- SCO-95, 96, 97,
2nd Floor, Sector 17-D, Chandigarh G.P.O.,
India, 160017.



info@landmarkimmigration.com



0172 5006644