



Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Date: 12.05.2026

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex
Bandra (East), Mumbai – 400 051

Symbol: AILIMITED

Subject: Outcome of Board meeting held today i.e. on May 12, 2026.

Dear Sir/Madam,

With reference to the captioned subject matter and pursuant to provision of Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors of the company held on today i.e. Tuesday, 12th May, 2026, commenced at 03.00 pm am and concluded at 03.30 pm. The Board of Directors has *inter-alia* discussed, considered and approved the following

1. Audited Financial Results for the half year and year ended on 31st March, 2026.
2. Approved the Audited Financial Statements of the Company, prepared pursuant to the Companies Act, 2013 for the financial year ended on 31st March, 2026.
3. Taken on record the Auditor's Report on such financial statements/ results.
4. Appointment of M/s. Hardik Jetani & Associates, Practicing Company Secretary, as Secretarial Auditor for the FY 2026-27. Brief profile of Secretarial Auditor enclosed herewith as **Annexure-I**
5. Approved issue and allotment of up to 3,16,500 Equity Shares of the Company of Rupees 10.00 each, on a preferential basis ("Preferential Issue"), at an **issue price of Rs. 55/- per share including share premium of Rupees 45.00 per Equity Share**, subject to the approval of regulatory / statutory authorities and the shareholders of the Company at the Extra-Ordinary General Meeting.

The Company has obtained Valuation Report from MANISH SANTOSH BUCHASIA, Registered Valuer having their office at 306, "Gala Mart Sobo Centre", Before "Safal Parisar, S Bopal Rd, South Bopal, Bopal, Ahmedabad, Gujarat 380057 and Registration No.: IBBI/IBBI/RV/03/2019/12235 dated May 12, 2026. **As per the Valuation Report, the Minimum Issue price in terms of Regulation 164(1) r.w. 166A(1) of the SEBI (ICDR) Regulations and Articles of Association of the Company is Rupees 42.05 per Equity Share including share premium of Rupees 32.05 per Equity Share.**

The requisite details as required under Regulation 30 of SEBI Listing Regulations, read with Schedule III thereto and SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, are enclosed as '**Annexure-II**'.

6. Approved appointment of National Securities Depository Limited (NSDL) as Remote E-Voting Agency for resolutions proposed to be passed at Extra-ordinary General Meeting.



Abhishek Integrations Limited

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7. Appointed M/s. Hardik Jetani & Associates, Practicing Company Secretary (Membership No. FCS: 13678; CP No: 22171) as Scrutinizer, who has consented as such, for conducting the remote e-voting process as well as the e-voting system on the date of the Extra-Ordinary General Meeting, in a fair and transparent manner.
8. Notice convening the Extra-Ordinary General Meeting of the Company, scheduled to be held on Thursday, June 11, 2026, through Video Conferencing/ Other Audio Visual Means VC/OAVM.

Kindly take the same on your record and oblige us.

Yours truly,

For, Abhishek Integrations Limited


Sanjay Dubey
Chairman & Managing Director
DIN: 02218614



Encl.: A/a



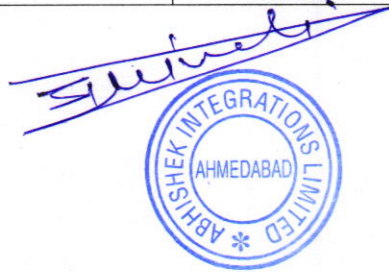
Abhishek Integrations Limited

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Annexure-I

BRIEF PROFILE OF M/S. HARDIK JETANI & ASSOCIATES, SECRETARIAL AUDITOR OF THE COMPANY

Sr. No	Particular	Disclosure/Information
1	Reason for Change viz, appointment, resignation, removal, death or otherwise	M/s. Hardik Jetani & Associates, a peer reviewed firm, appointed as the Secretarial Auditor of the Company for the FY 2026-27 as per section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014
2	Date of Appointment/cessation (as applicable) & Terms of appointment	Date of Appointment: 12 th May, 2026 for The Financial Year 2026-27 and effective from 01 st April, 2026.
3	Brief Profile (in case of Appointment)	<p>M/s. Hardik Jetani & Associates is an Ahmedabad (India) based peer reviewed firm.</p> <p>The firm is a blend of experienced Practicing Company Secretaries in different areas of practice.</p> <p>Mr. Hardik Jetani (Mem. No. F13678 and COP: 22171) is a Proprietor of the Firm.</p> <p>He has vast experience in the field of comprehensive Legal, Secretarial and Management Advisory Services, Corporate Laws, Business Management, Intellectual Property Rights (IPR), Insolvency and Bankruptcy Code (IBC), Corporate Restructuring, Drafting and vetting of Legal Documents.</p>





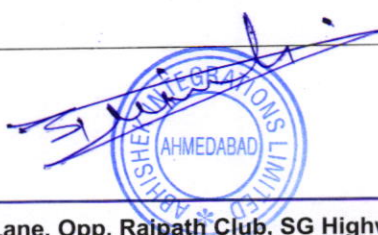
Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Annexure-II

DETAILS REGARDING PREFERENTIAL ALLOTMENT OF EQUITY SHARES

S. No.	Particulars	Details																				
1.	Type of securities proposed to be issued (viz. Equity shares, convertibles etc.);	Equity Shares																				
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.);	Preferential Issue on a private placement basis in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder, Chapter V of the SEBI ICDR Regulations and other applicable laws																				
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Up to 3,16,500 Equity Shares of face value of Rupees 10.00 each at an issue price of Rs. 55.00 per share including share premium of Rupees 45.00 per Equity Share.																				
4.	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):	As under																				
4A.	Names and Number of the investors - EQUITY	1 (One) Investor as under: 1. Jyoti Sanjay Dubey																				
5.	Post allotment of securities - outcome of the subscription	As under																				
	Number of Investors	1 (one)																				
	Category of Shareholder	<table border="1"><thead><tr><th colspan="2">Pre-Preferential Issue¹</th><th colspan="2">Post-Preferential Issue²</th></tr><tr><th>No. of shares</th><th>%</th><th>No. of shares</th><th>%</th></tr></thead><tbody><tr><td>Promoters & Promoters' Group</td><td>36,68,570 60.92</td><td>39,85,070 62.88</td><td></td></tr><tr><td>Public</td><td>23,53,000 39.08</td><td>23,53,000 37.12</td><td></td></tr><tr><td>Total</td><td>60,21,570 100.00</td><td>63,38,070 100.00</td><td></td></tr></tbody></table>	Pre-Preferential Issue ¹		Post-Preferential Issue ²		No. of shares	%	No. of shares	%	Promoters & Promoters' Group	36,68,570 60.92	39,85,070 62.88		Public	23,53,000 39.08	23,53,000 37.12		Total	60,21,570 100.00	63,38,070 100.00	
Pre-Preferential Issue ¹		Post-Preferential Issue ²																				
No. of shares	%	No. of shares	%																			
Promoters & Promoters' Group	36,68,570 60.92	39,85,070 62.88																				
Public	23,53,000 39.08	23,53,000 37.12																				
Total	60,21,570 100.00	63,38,070 100.00																				
	Notes:																					
	¹ As on May 12, 2026																					





Abhishek Integrations Limited

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	<p>2. The post issue shareholding pattern in the above table has been prepared on the basis that the proposed allottee(s) will subscribe to all the equity shares which she intends to do so and on fully diluted basis and the pre-issue share holding pattern continue to be the same. In the event for any reason, the proposed allottee does not or is unable to subscribe to and/or are not allotted the Equity Shares, the shareholding pattern in the above table would undergo corresponding changes.</p>
6.	<p>Issue Price</p> <p>The issue price of the Equity Shares shall be Rupees 55.00 (Rupees Fifty-Five only) including Premium of Rupees 45.00 (Rupees Forty-Five only) per Equity Share. i.e. at the higher than the price determined based on the Valuation Report from MANISH SANTOSH BUCHASIA, Registered Valuer having their office at 306, "Gala Mart Sobo Centre", Before "Safal Parisar, S Bopal Rd, South Bopal, Bopal, Ahmedabad, Gujarat 380057 and Registration No.: IBBI: IBBI/RV/03/2019/12235 dated May 12, 2026. As per the Valuation Report, the Minimum Issue price in terms of Regulation 164(1) r.w. 166A(1) of the SEBI (ICDR) Regulations and Articles of Association of the Company is Rupees 42.05 per Equity Share including share premium of Rupees 32.05 per Equity Share.</p>
7.	<p>In case of convertibles: intimation of conversion of securities or on lapse of the tenure of the instrument</p> <p>Not Applicable</p>
8.	<p>Any cancellation or termination of proposal for issuance of securities including reasons thereof</p> <p>Nil</p>





Abhishek Integrations Limited

CIN - L74999GJ2017PLC099749

Date: 12.05.2026

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400 051

Symbol: AILIMITED

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Gattani & Associates, Chartered Accountant, Ahmedabad have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

You are requested to take the same on record.

Yours truly.

For Abhishek Integrations Limited

Sanjay Narbada Dubey
Managing Director
DIN: 02218614

ABHISHEK INTEGRATIONS LIMITED

801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 054

CIN:L74999GJ2017PLC099749

EXTRACT OF STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON 31ST MARCH, 2026

Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
	Revenue					
I	Income from Operations	1,714.38	1,607.93	1,752.74	3,322.31	3,092.06
	Less - GST & TCS	286.85	210.83	265.12	497.68	456.23
	Net Income from Operations	1,427.53	1,397.10	1,487.62	2,824.63	2,635.83
II	Other Income	3.77	1.79	15.40	5.56	16.74
III	Total Income	1,431.30	1,398.89	1,503.02	2,830.19	2,652.57
IV	Expenditures					
	Project Expense	188.19	112.06	83.03	300.25	206.43
	Purchase of Stock-in-Trade	61.22	72.98	165.70	134.20	304.56
	Changes in Inventories of Work-In-Progress	(154.14)	(81.02)	(198.43)	(235.16)	(310.16)
	Employees' Cost	1,165.74	1,160.40	1,253.72	2,326.14	2,143.68
	Depreciation & Amortisation Expenses	9.23	8.79	8.17	18.02	16.30
	Finance Costs	57.07	47.49	50.92	104.56	87.24
	Other Expenses	38.16	36.77	41.86	74.93	70.83
	Total Expenditures	1,365.47	1,357.47	1,404.97	2,722.94	2,518.89
V	Profit/(Loss) before exceptional and extraordinary items and tax	65.83	41.42	98.05	107.25	133.68
VI	Exceptional Item	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	65.83	41.42	98.05	107.25	133.68
VIII	Extraordinary items (net of tax expenses)	-	-	-	-	-
IX	Profit/Loss before tax (VII-VIII)	65.83	41.42	98.05	107.25	133.68
X	Tax Expense	18.21	8.80	23.84	27.01	31.12
XI	Net Profit/(Loss) for the period (IX-X)	47.62	32.62	74.21	80.24	102.56
XII	Paid-up equity share capital (Shares in Number)	6,021,570	6,021,570	6,021,570	6,021,570	6,021,570
XIII	Paid-up equity share capital	602.16	602.16	602.16	602.16	602.16
XIV	Reserve excluding revaluation reserve as Balance Sheet of previous accounting year	-	-	-	504.16	423.91
XV	Earning per Equity Share					
	Annualised Basic EPS (Rs.)	1.58	1.08	2.46	1.33	1.70
	Annualised Diluted EPS (Rs.)	1.58	1.08	2.46	1.33	1.70

Note:-

- 1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors on 12th May 2026.
- 2 The figures have been regrouped/ rearranged wherever necessary to make them comparable with the current period figures.
- 3 Company is engaged in the segment of Infrastructural & Utility Services, Manufacturing & Trading in Electrical Goods and Trading in Coal. Segment wise Revenue, Results and Capital Employed along with the Half yearly results are given in notes.
- 4 IND AS is not currently applicable to the Company.
- 5 The figures of the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year 2025-26 and the half year ended unaudited figures upto 30th September, 2025.
- 6 Earning per Equity Share (EPS) is calculated on the weighted average of share capital.
- 7 The status of Investor's complaints during the half year ended 31st March, 2026 as under:

Complaints pending at the Beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints unresolved at the end of the period	Nil

For, ABHISHEK INTEGRATIONS LIMITED


SANJAY NARBADA DUBEY

DIN:02218614

Chairman & Managing Director

Date: 12/05/2026

Place: Ahmedabad

ABHISHEK INTEGRATIONS LIMITED			
801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 054			
CIN:L74999GJ2017PLC099749			
EXTRACT OF STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2026			
Sr. No.	Particulars	Standalone (Rs. In Lakhs)	
		As at 31.03.2026 Audited	As at 31.03.2025 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	602.16	602.16
	(b) Reserves and surplus	504.16	423.91
	Sub-total - Shareholders' funds	1,106.32	1,026.07
2	Share application Money Pending Allotment		
3	Non-current liabilities		
	(a) Long Term Borrowings	49.17	99.38
	(b) Deferred Tax Liabilities (Net)	9.29	8.09
	(c) Long Term Provisions	4.62	3.00
	Sub-total - Non-current liabilities	63.08	110.47
4	Current liabilities		
	(a) Short-term borrowings	994.18	683.81
	(b) Trade payables	132.56	91.46
	(c) Other current liabilities	104.16	80.30
	(d) Short Term Provisions	26.14	26.21
	Sub-total - Current liabilities	1,257.04	881.78
	TOTAL - EQUITY AND LIABILITIES	2,426.44	2,018.32
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments		
	i) Tangible Assets	208.18	207.67
	ii) Intangible Assets	-	-
	(b) Non-current Investments	-	-
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long-term loans and advances	2.94	14.28
	(e) Other Non-Current Assets	165.55	113.96
	Sub-total - Non-current assets	376.67	335.91
2	Current assets		
	(a) Inventories	1,356.05	1,099.70
	(b) Short-term loans and advances	83.63	80.21
	(c) Trade receivables	526.49	391.01
	(d) Cash and cash equivalents	11.56	38.32
	(e) Other Current Assets	72.04	73.17
	Sub-total - Current Assets	2,049.77	1,682.41
	TOTAL - ASSETS	2,426.44	2,018.32
For, ABHISHEK INTEGRATIONS LIMITED			
 SANJAY NARBADA DUBEY DIN:02218614 Chairman & Managing Director Date: 12/05/2026 Place: Ahmedabad			

ABHISHEK INTEGRATIONS LIMITED

801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 054

CIN:L74999GJ2017PLC099749

CASH FLOW STATEMENT AS PER AS-3(REVISED) FOR THE YEAR ENDED 31ST MARCH, 2026

RESU	Particulars	2025-26 (Audited)		2024-25 (Audited)	
		(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)	(Amounts in Lakhs)
A:	Cash from Operating Activities :				
	Net Profit before Taxation	107.25		133.69	
	Adjustment For :				
	Depreciation	18.02		16.30	
	Interest Received	(5.56)		(16.74)	
	Interest Paid	92.16		79.33	
	Operating Profit Before Working Capital Changes :		211.87		212.58
	Adjustment For :				
	Increase/(Decrease) in Short-Term Borrowings	310.37		259.15	
	Increase/(Decrease) in Short-Term Provisions	(0.07)		1.91	
	Increase/(Decrease) in Other Current Liabilities	23.86		7.51	
	Increase/(Decrease) in Trade Payables	41.10		64.97	
	Decrease/(Increase) in Trade Receivables	(135.48)		(92.77)	
	Decrease/(Increase) in Inventories	(256.35)		(326.47)	
	Decrease/(Increase) in Short Term Loans and Advances	(3.42)		46.75	
	Decrease/(Increase) in Other Current Assets	1.13		(33.30)	
	Cash Generated From Operations		(18.86)		(72.25)
	Income Tax Paid		25.80		26.05
	Net Cash From Operating Activities (A)		167.21		114.28
B:	Cash Flow From Investment Activities :				
	Purchase of Fixed Assets	(18.53)		(8.75)	
	Sale of Fixed Assets				
	Interest Received	5.56		16.74	
	Decrease/(Increase) in Other Non-Current Assets	(51.59)		(13.38)	
	Investments		-		-
	Net Cash from Investment Activities (B)		(64.56)		(5.39)
C:	Cash Flow From Financing Activities :				
	Proceeds/ (Repayment) of Long Term Borrowings	(50.21)		(37.42)	
	Increase/(Decrease) in Long-Term Provisions	1.62		(12.32)	
	Decrease/(Increase) in Long Term Loans and Advances	11.34		(1.05)	
	Proceeds from Share Capital & Share Premium				
	Interest Paid	(92.16)		(79.33)	
	Net Cash from Financing Activities (C)		(129.41)		(130.12)
	Net Increase in Cash & Cash Equivalents		(26.76)		(21.23)
	Cash & Bank Equivalents at the Beginning		38.32		59.55
	Cash & Bank Equivalents at the End		11.56		38.32

For, ABHISHEK INTEGRATIONS LIMITED



SANJAY NARBADA DUBEY

DIN:02218614

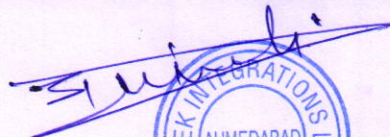
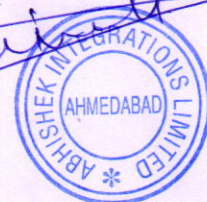
Chairman & Managing Director

Date: 12/05/2026

Place: Ahmedabad

Standalone Segment wise Revenue, Results, Assets and Liabilities

ABHISHEK INTEGRATIONS LIMITED						
801, Venus Benecia, Pakvan Dining Lane, Opp. Rajpath Club, SG Highway, Bodakdev, Ahmedabad - 380 054						
EXTRACT OF STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON 31ST MARCH, 2026						
Sr. No.	Particulars	Standalone (Rs. In Lakhs)				
		For the Half Year Ended			For the Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue (Net of GST)					
a	Infrastructural & Utility Services	1,320.89	1,330.89	1,315.46	2,651.78	2,324.09
b	Manufacturing & Trading in Electrical Goods	61.40	29.45	32.59	90.85	52.25
c	Trading in Coal	45.24	36.76	139.58	82.00	259.50
d	Unallocated					
	Total	1,427.53	1,397.10	1,487.63	2,824.63	2,635.84
	Less: Inter Segment Revenue					
	Net sales/Income From Operations	1,427.53	1,397.10	1,487.63	2,824.63	2,635.84
2	Segment Results					
	Profit/ Loss before tax and interest					
a	Infrastructural and Utility Services	198.93	165.49	206.98	364.41	332.28
b	Manufacturing & Trading in Electrical Goods	6.63	1.19	0.63	7.82	1.53
c	Trading in Coal	1.58	0.42	3.09	2.01	7.48
d	Unallocated		-			-
	TOTAL	207.14	167.09	210.70	374.23	341.29
	Less:					
	i) Interest	48.67	43.49	46.00	92.16	79.33
	ii) Other Un-allocable Expenditure net off	96.42	83.96	69.56	180.38	132.17
	iii) Un-allocable income	(3.77)	(1.79)	(2.91)	(5.56)	(3.91)
	Total Profit Before Tax	65.83	41.42	98.05	107.25	133.70
3	Segment Assets					
a	Infrastructural and Utility Services	2,070.11	1,847.13	1,682.70	2,070.11	1,682.70
b	Manufacturing & Trading in Electrical Goods	117.27	88.10	64.25	117.27	64.25
c	Trading in Coal	24.17	49.08	54.47	24.17	54.47
d	Unallocated	214.89	229.16	216.90	214.89	216.90
	Total Assets	2,426.45	2,213.47	2,018.32	2,426.45	2,018.32
4	Segment Liabilities					
a	Infrastructural and Utility Services	1,179.44	1,059.54	901.59	1,179.44	901.59
b	Manufacturing & Trading in Electrical Goods	14.38	6.21	0.12	14.38	0.12
c	Trading in Coal	0.05	0.02	0.36	0.05	0.36
d	Unallocated	126.25	89.01	90.18	126.25	90.18
	Total Liabilities	1,320.12	1,154.78	992.25	1,320.12	992.25
5	Capital Employed					
a	Infrastructural & Utility Services	890.67	787.59	781.11	890.67	781.11
b	Manufacturing & Trading in Electrical Goods	102.89	81.89	64.13	102.89	64.13
c	Trading in Coal	24.12	49.06	54.11	24.12	54.11
d	Unallocated	88.64	140.15	126.72	88.64	126.72
	Total	1,106.33	1,058.69	1,026.07	1,106.32	1,026.07

Gattani & Associates
Chartered Accountants

Auditors' Report on Half Year Ended and Year to Date Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To
The Board of Directors of
Abhishek Integrations Limited
Ahmedabad

Report on the audit of Statement of Standalone Financial Results

1. Opinion

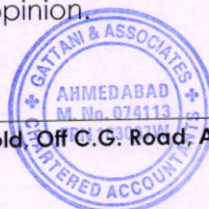
We have audited the half year ended and year to date results of accompanying Statement of Standalone Financial Results of Abhishek Integrations Limited, ("the Company"), for the half year ended and year ended March 31, 2026, (the Statement) being submitted by the Company pursuant to the requirements of the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (the Listing Regulations, 2015).

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

- is presented in accordance with the requirements of the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- gives a true & fair view in conformity with the aforesaid Accounting Standards and other accounting policies generally accepted in India of the net profit and other financial information of the Company for the half year ended and for the year ended March 31, 2026.

2. 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 auditors' responsibilities for the audit of the Statement of Standalone Financial Results section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement of Standalone Financial Results under the provisions of the Act and the rules there under, 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.



3. Management's responsibility for the Statement of Standalone Financial Results

The Company's board of directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of this statement of Standalone Financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement of 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 of Standalone Financial Results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

4. Auditors' responsibilities for the audit of the Statement of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement of Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Statement of Standalone Financial Results.

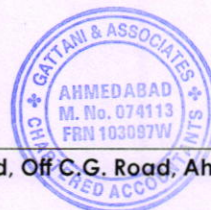
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the Statement of Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under regulations 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 auditors' report to the related disclosures in the Statement of Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' 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 statement of Standalone Financial Results, including the disclosures, and whether the Statement of Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



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- Perform procedures in accordance with the Circular No. AIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

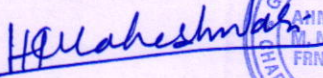
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

5. Other Matters

The statement of Standalone Financial Results includes the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended on March 31, 2026, and the published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Gattani & Associates
Chartered Accountants
FRN: 103097W


Harish Kumar Maheshwari
Partner

Membership No. 074113
May 12, 2026
UDIN: 26074113GSOHVF7126

