



ADITYA ISPAT LIMITED

Regd. Office & Works : Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad - 500 055-

Website : www.adityaispat.com e-mail : info@adityaispat.com

Udyam : TS-20-0001177 CIN : L27109TG1990PLC012099

30.05.2026

To
The Secretary
Dept. of Corporate Services
The Bombay Stock Exchange Ltd
P.J.Towers. Dalal Street
MUMBAI – 400 001

Ref: Scrip Code 513513

Sub: Submission of Audited Financial Results of the Company for the Quarter and Year ended 31.03.2026 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Dear Sir / Madam

We wish to inform you that at its meeting held today i.e. 30th May, 2026 the Board of Directors of the Company has approved the Audited Financial Results for the Quarter and Year Ended 31st March, 2026.

Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015, we enclose the following:-

1. Statement showing the Audited Financial Results of the Company for the Quarter and Year Ended 31st March, 2026. as approved at the meeting of the Board of Directors held on 30.05.2026 at registered office of the Company at Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad – 500055, along with the Cash Flow Statement and Statement of Assets and Liabilities as at 31st March, 2026.
2. Auditor's Report on Audited Financial Results.
3. Declaration regarding Audit Report with Unmodified opinion with respect to Audited Financial Results / Statements for the year ended 31st March 2026.
4. A copy of the Press Release for the aforesaid results.

Further that the company does not have any associate, joint venture or subsidiary Company, therefore the Company does not require consolidating the financial statement as well as publishing the same.

Kindly take the above intimation on records and acknowledge the receipt of the same.

Thanking you

Yours faithfully

For ADITYA ISPAT LIMITED



CS VARSHA PANDEY

Company Secretary Cum Compliance Officer

M.NO.: A72878



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To
The Secretary
Dept. of Corporate Services
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P.J.Towers, Dalal Street
MUMBAI – 400 001

Ref: Scrip Code 513513

**Sub: Integrated Filing (Financial – Audited Results (Standalone) of the Company for the Quarter
And Year Ended 31st March, 2026.**

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024
Read with BSE Circular No. 20250102-4 please find enclosed the Integrated Filing (Financial) for the
Quarter and Year Ended 31st March, 2026.

This is for your information and record.

Thanking you

Yours faithfully
For ADITYA ISPAT LIMITED



CS VARSHA PANDEY
Company Secretary Cum Compliance Officer
M.NO.: A72878

ADITYA ISPAT LIMITED

Regd. Off. Works: Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad-55

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

CIN:L27109TG1990PLC012099

www.adityaispat.com

email:info@adityaispat.com

(Rs. in lacs except per share data)

SI No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	REVENUE FROM OPERATIONS	936.84	819.33	817.34	3277.93	4393.06
II	OTHER INCOMES	1.74	0.38	1.45	2.89	375.53
III	TOTAL INCOME (I +II)	938.58	819.71	818.79	3280.82	4768.59
IV	EXPENSES:					
a	Cost of Material consumed	114.32	142.59	226.18	735.23	985.86
b	Purchase of stock-in-trade	733.55	614.90	533.70	2394.42	3078.40
c	Change in inventories of finished goods	183.14	40.53	47.03	188.95	279.48
	work-in-progress and stock-in-trade					
d	Employees benefits expenses	16.82	12.57	19.32	58.72	68.19
e	Finance Cost	42.17	42.00	50.65	172.38	236.61
f	Depreciation and amortisation expense	36.43	36.44	38.73	145.74	148.32
g	Other Expense	489.44	20.19	38.94	553.76	114.03
	Total Expenses	1615.87	909.22	954.55	4249.20	4910.89
V	Profit before exceptional items and tax (III-IV)	(677.29)	(89.51)	(135.76)	(968.38)	(142.30)
VI	Exceptional items	-	-	-	-	-
VII	Profit before tax (V -VI)	(677.29)	(89.51)	(135.76)	(968.38)	(142.30)
X	Tax Expense:					
	(1) Current Tax including short/ (excess) provision of earlier periods	-	-	0.60	-	0.60
	(2) Deferred Tax	(166.53)	(45.48)	(79.18)	(110.76)	(64.56)
	Total tax expense	(166.53)	(45.48)	(78.58)	(110.76)	(63.96)
XI	Net profit /Loss for the period after tax(IX-X)	(510.76)	(44.03)	(57.18)	(857.62)	(78.34)
XII	Other Comprehensive Income(OCI)					
a	Item that will not be reclassified to profit and loss					
	Actuarial Gain/(Loss)	2.59	-	4.87	2.59	4.87
	Income Tax on Actuarial Gain/(Loss)	(0.67)	-	(1.26)	(0.67)	(1.26)
b	Item that will be reclassified to profit and loss					
	Total Other Comprehensive Income	1.92	-	3.61	1.92	3.61
XIII	Total Comprehensive Income for the period (XI+XII) (Comprising Profit/(loss) for the period (after tax)	(508.84)	(44.03)	(53.57)	(855.70)	(74.73)
XIV	Earnings Per Share (EPS) (not annulised) (before and after extra ordinary items) (FV of Rs. 10/- each)					
	Basic and Diluted EPS (in Rs)	(9.55)	(0.83)	(1.07)	(16.03)	(1.46)
XV	Paid-up equity share capital (face value of Rs. 10/- Each/-)	535.00	535.00	535.00	535.00	535.00
XVI	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	-	-	-	(610.58)	245.12
	See accompanying notes to the Financial Results					



NOTES:

1. The above audited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 30th May, 2026. The Statutory Auditors of the Company have carried out audit of the above results and have expressed an unmodified opinion audit report.
2. The figures of the quarter ended 31 March, 2026 and 31 March, 2025 as reported in the financial results are the balancing figures between the audited figures in respect of the full financial year and published figures of nine months ended 31 December, 2025 and 31 December, 2024. The figures for the quarter ended 31 December, 2025 and 31 December, 2024 have been subjected to limited review by the statutory auditors.
3. The Company deals with one segment i.e Bright Steel Bars and Wires. As the Company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating Segment is not applicable to it
4. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under the Companies Act 2013 read with relevant rules thereunder with effect from 1st April, 2017. Accordingly these financials have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules, 2016.
5. The Company has entered into a Business Transfer Agreement executed on 31.03.2026, for transferring its Non-Alloy Steel Business (part of Bright Steel Bars and wires) , effective from 01-03-2026 and such business transfer are currently being under process , which is expected to be completed on or before 30-06-2026.
6. Accordingly Previous period/year figures have been re-grouped/rearranged to confirm to the classification of current period, wherever necessary.

PLACE: HYDERABAD
Date : 30.05.2026



FOR ADITYA ISPAT LTD

A handwritten signature in black ink, appearing to read "Aditya Chachan", written over a horizontal line.

ADITYA CHACHAN
MANAGING DIRECTOR
DIN 10349309

ADITYA ISPAT LIMITED

Regd. Off. Works: Plot No. 20, Phase V, IDA, Jeelimetla, Hyderabad-55

CIN.L27109TG1990PLC012099

www.adityaispat.com email:info@adityaispat.com

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH,2026.

Sl.No	Particulars	STANDALONE AS ON	
		31.03.2026	31.03.2025
		(Audited)	(Audited)
A	ASSETS :		
1	Non Current Assets		
	Property plant & Equipment	-	2126.84
	Capital Work In Progress	-	-
	Financial Assets		
	Other Non-Financial Assets	-	22.63
	Total Non Current Assets	-	2149.47
2	Current Assets		
	Inventories	363.14	556.97
	Financial Assets		
	Trade Receivable	888.88	951
	Cash & Cash Equivalents	13.41	8.62
	Bank Balances other than Above	4.87	4.87
	Current Tax Assets	-	-
	Deferred Tax Assets (Net)	139.32	29.23
	Other Current Assets	12.65	15.71
	Non-current assets classified as held for sale	1839.29	-
	Total Current Assets	3261.56	1566.40
	TOTAL ASSETS	3261.56	3715.87
B	EQUITY AND LIABILITIES :		
	Equity		
	Equity Share Capital	535.00	535.00
	Other Equity	(610.58)	245.12
	Total Equity	(75.58)	780.12
	Liabilities		
1	Non Current Liabilities		
	Financial Liabilities		
	Borrowings	-	1241.01
	Provisions	-	8.30
	Deferred Tax Liabilities (Net)	-	-
	Total Non Current Liabilities	-	1249.31
2	Current Liabilities		
	Financial Liabilities		
	Borrowing	1125.63	1326.44
	Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	10.08	10.92
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	157.38	170.52
	Other Financial Liabilities	50.94	155.24
	Other Non-Financial Liabilities	-	0.09
	Provisions	311.28	23.23
	Current Tax Liabilities (Net)	-	-
	Liabilities directly associated with assets in disposal group classified as held for sale	1,681.83	-
	Total Current Liabilities	3337.14	1686.44
	TOTAL EQUITY AND LIABILITIES	3261.56	3715.87

PLACE: HYDERABAD
Date : 30.05.2026



FOR ADITYA ISPAT LTD

Aditya Chachan
ADITYA CHACHAN
MANAGING DIRECTOR
DIN 10349309

ADITYA ISPAT LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026

(Rs in Lakhs)

PARTICULARS	FOR THE YEAR ENDED	FOR THE YEAR ENDED
	31-03-2026	31-03-2025
A Cash Flow from Operating Activities:		
1 Net profit before Tax & Extraordinary items	(968.38)	(142.30)
2 Adjustments for:		
a Depreciation	145.74	148.31
b Interest & Finance Cost	168.63	232.66
c Interest Income	(1.24)	(1.39)
d Profit on Sale of Assets/Revaluation of Assets	164.41	(371.62)
e Remeasurement Gain/(Loss) on Defined Benefit Plans	2.59	4.88
Operating Profit before Working Capital Changes	(488.25)	(129.46)
Adjustments for:		
a Trade Receivables	62.12	339.38
b Short Term Loans & Advances & Other Current Assets	3.06	54.07
c Long Term Loans & Advances	0.03	15.57
d Inventories	193.83	314.04
e Long Term and Short Term Provisions	279.75	(0.22)
f Trade Payables and Other Current Liabilities	(118.37)	12.92
Cash Generated from Operations	(67.83)	606.30
Less: Direct Taxes paid	-	(0.61)
Net Cash from Operating Activities	(67.83)	605.69
B CashFlow from Investing Activities		
a Addition to Property, Plant and Equipment including CWIP	-	(0.85)
b Deletion to Property, Plant and Equipment including CWIP	-	404.58
c Interest Received	1.24	1.39
Net Cash used in Investing Activities	1.24	405.12
C Cash flow from financing activities		
a Interest & Finance Cost paid	(168.63)	(232.66)
b Proceeds from Long Term & Short Term Borrowings	240.01	(780.82)
c Proceeds from issue of Shares	-	-
Net cash used in Financial activities	71.38	(1,013.48)
Cash flow during the year	4.79	(2.67)
Cash and cash equivalents at the beginning of the year	8.62	11.29
Cash and cash equivalents at the end of the year	13.41	8.62
Components of cash and cash equivalents :		
Balance with banks in Current Accounts	7.46	-
Cash on hand	5.95	8.62
	13.41	8.62

PLACE: HYDERABAD

Date : 30.05.2026

FOR ADITYA ISPAT LTD

Aditya Chachan
(ADITYA CHACHAN)
MANAGING DIRECTOR
DIN 10349309



ADITYA ISPAT LIMITED

Regd. Off. Works: Plot No. 20, Phase V, IDA, Jeedimetla, Hyderabad-55

AUDITED STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026.

CIN:L27109TG1990PLC012099 www.adityaispat.com email:info@adityaispat.com

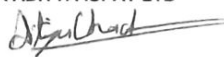
(Rs. in lakhs)

Sl No.	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Total Income From Operations	938.58	819.71	818.79	3280.82	4768.59
2	Net Profit /Loss for the Period(before tax and Exceptional items)	(677.29)	(89.51)	(135.76)	(968.38)	(142.30)
3	Net Profit /Loss for the Period after tax (after Exceptional items)	(510.76)	(44.03)	(57.18)	(857.62)	(78.34)
5	Total Comprehensive Income for the period (Comprising Profit/(loss) for the period (after tax) and other comprehensive income (after tax)	(508.84)	(44.03)	(53.57)	(855.70)	(74.73)
6	Paid-up equity share capital	535	535	535	535	535
	(face value of Rs. 10/- Each/-)	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-	F.V.Rs.10/-
7	Reserves (excluding Revaluation Reserves as shown in the Audited Balance Sheet of the Previous Year)	-	-	-	(610.58)	245.12
8	Earnings Per Share (EPS) (FV of Rs. 10/- each) (not annualised)					
	(for continuing and discontinued operations)					
	Basic in Rs. Per Share.	(9.55)	(0.83)	(1.07)	(16.03)	(1.46)
	Diluted in Rs. Per Share.	(9.55)	(0.83)	(1.07)	(16.03)	(1.46)

NOTES:

1. The above audited results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on 30th May, 2026. The Statutory Auditors of the Company have carried out audit of the above results and have expressed an unmodified opinion audit report.
 2. The Company deals with one segment i.e Bright Steel Bars and Wires. As the Company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating Segment is not applicable to it
 3. The Company has adopted Indian Accounting Standards (Ind AS) prescribed under the Companies Act 2013 read with relevant rules thereunder with effect from 1st April, 2017. Accordingly these financial have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules, 2016.
 4. Accordingly Previous period/year figures have been re-grouped/rearranged to confirm to the classification of current period, wherever necessary.
 5. The above is an extract of the detailed format of quarterly and year ended 31.03.26. Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the said quarter and year end are available on the Stock Exchanges website www.bseindia.com. The same is also available on the Company website: www.adityaispat.com.
- Place : Hyderabad
Date : 30.05.2026

FOR ADITYA ISPAT LTD


ADITYA CHACHAN
 MANAGING DIRECTOR
 DIN 10349309





ADITYA ISPAT LIMITED

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Website : www.adityaispat.com e-mail : info@adityaispat.com
Udyam : TS-20-0001177 CIN : L27109TG1990PLC012099

30.05.2026

To
The Secretary
Dept. of Corporate Services
The Bombay Stock Exchange Ltd
P.J.Towers. Dalal Street
MUMBAI – 400 001

Ref: Scrip Code 513513

Sub: Declaration regarding Audit Report with Unmodified opinion with respect to Annual Audited Financial Results for the Financial year ended 31st March 2026.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulation 2015 read with SEBI vide Circular CIR/CFD/CMD/56/2016 DT. 27.05.2016, please note that the Audit Report for the Quarter and Financial Year ended 31st March 2026, submitted by the Statutory Auditor VIZ.Dagliya & Co, Chartered Accountants has an unmodified opinion.

We hereby declare and confirm that Auditors Report on the Stand Alone Audited Financial Results for the Quarter and Year ended 31st March 2026 are with unmodified opinion and does not express any modified opinion(s) / Audit Qualification(s)/or Other Reservations.

Please take the above intimation on records and acknowledge the receipt of the same.

Thanking you

Yours faithfully
For ADITYA ISPAT LIMITED

(ADITYA CHACHAN)
MANAGING DIRECTOR
DIN No. 10349309



(Alphonsa Domingo)
Chief Financial Officer



ADITYA ISPAT LIMITED

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QUARTERLY INTEGRATED FILING (FINANCIAL)

In Compliance of Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, on quarterly integrated filing (Financial):

- A. FINANCIAL RESULTS, Enclosed as above.
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC – Not Applicable.
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable.
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e 2nd and 4th quarter) – Not Applicable.
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable. Declaration already attached for unmodified opinion).





Independent Auditor's Report on Audited Financial Results of the Aditya Ispat Limited pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors,
Aditya Ispat Limited.

Opinion

We have audited the accompanying financial results of Aditya Ispat Limited ("the Company"), for the quarter and year ended 31st March 2026, (' the statement'), attached herewith pursuant to the requirements of regulation 33 of the SEBI ("Listing obligation and disclosure requirements') Regulations, 2015, as amended ("Listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
2. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 ("The Act") read with the Companies (Indian Accounting Standard) Rules, 2015 (As amended), and other accounting principles generally accepted in India, of the net profit and other comprehensive income for the quarter ended 31 March 2026 and net loss and other comprehensive income and other financial information of the Company for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act 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 on the financial results.

Management's and Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors.

The Company's management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the company's net profit and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act read with (Companies Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Management and the Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Management and the Board of Directors.

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

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





Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs specified u/s 143 (10) of the Act will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs specified u/s 143(10) of the Act, 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements 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 in the financial results made by management and Board of Directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's





Report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Other Matters

The financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and published unaudited year-to-date figures upto the third quarter of the current financial year which were subjected to a limited review by us.

Place: Secunderabad

Date: 30.05.2026



For Dagliya & Co.,
Chartered Accountants
FRN: 000671S

Mayank Jain
Partner

M No.: 225914

UDIN: 26225914CPROGR6630