

Regd. Office: Vill. Kanjnu, Tehsil Radaur, Distt. Yamuna Nagar-135133 (Haryana)
Phone : 99920-86066

E-mail : scanhry@scanprojects.in

CIN : L29253HR1992PLC031576

Website : www.scanprojects.in

Uploaded on BSE Limited Website: <http://listing.bseindia.com>

REF: - SCAN/BSE/COM/010/2026-27

Date: 29th May 2026

**To,
The Manager,
Department of Corporate Services,
BSE Limited, Floor 25, P.J. Towers,
Dalal Street, Mumbai - 400001.**

**Furnishing of Information as per
SEBI (Listing obligation and disclosure Requirements) Regulations, 2015
Scrip Code: 531797, Scrip Id: SCANPRO**

Subject: - Outcome of the Board Meeting and submission of Audited Financial Results for the quarter and Financial Year ended 31st March 2026 along with Audit Report.

Dear Sir/ Madam,

In continuation of our letter dated May 19, 2026, and pursuant to Regulation 30 & Regulation 33 along with other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we attach the Audited Financial Results (Standalone) for the quarter and Financial Year ended March 31, 2026, along with Independent Auditor's Report.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e., 29.05.2026.

Further, Pursuant to section 230-232 of Companies Act, 2013, the Company has received 01st motion order from NCLT, Chandigarh Bench on dated 21.05.2026 in relation to conduct EGM of Shareholders.

The meeting of the Board of Directors commenced at 04:20 PM and concluded at 04:45 PM.

The same is uploaded at listing portal in XBRL mode.

This is for your record and intimation please.
Thanking you.

For SCAN PROJECTS LTD

**Company Secretary cum Compliance Officer
(SATISH KUMAR)
ACS-24275
Place: Yamuna Nagar**

Scan Projects Limited

Regd. Office: Village Kanjnu, Tehsil Radaur, Yamunanagar (Haryana), 135133

CIN: L29253HR1992PLC031576 Web Site: www.scanprojects.in

Phone no.: 9992086066 E-mail: scanhry@scanprojects.in

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(Rs. In Lacs)

PART – I		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. Income						
a)	Revenue from Operations	401.37	470.12	303.94	1568.75	1193.98
b)	Other Income	15.68	8.87	36.33	39.41	52.55
	Sub-Total "1"	417.05	478.99	340.27	1608.16	1246.53
2. Expenditure						
a)	Purchase of Stock-in-Trade	192.41	188.92	151.73	887.98	642.69
b)	Change in inventories of Stock-in-Trade	52.26	53.98	44.00	(20.11)	51.79
c)	Erection and Commissioning Charges paid to others	88.84	126.55	3.80	319.40	3.80
d)	Employees' Benefits Expenses	40.47	45.33	59.33	190.98	214.62
e)	Finance Costs	0.65	0.03	0.26	1.21	1.67
f)	Depreciation and Amortization Expenses	2.39	0.82	1.12	5.19	4.57
g)	Operation and Other Expenses	28.34	24.33	25.42	127.52	250.04
	Sub-Total "2"	405.36	439.96	285.66	1512.17	1169.18
3	Profit/(Loss) before exceptional items and tax [1 – 2]	11.69	39.03	54.61	95.99	77.35
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax [3 - 4]	11.69	39.03	54.61	95.99	77.35
6 Tax Expenses						
a)	Provision for Current Tax	3.67	9.93	8.74	31.50	23.99
b)	Provision for Deferred Tax Liability/(Adjustment)	(3.18)	0.02	7.71	(6.96)	(4.06)
c)	Prior Year Taxes	0.00	0.00	0.00	0.00	0.14
	Sub-Total "6"	0.49	9.95	16.45	24.54	20.07
7	Net Profit/(Loss) from Continuing operations [5 – 6]	11.20	29.08	38.16	71.45	57.28
8	Profit/(Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
9	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
10	Net Profit/(Loss) from discontinued operation after tax [8 - 9]	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the period [7 + 10]	11.20	29.08	38.16	71.45	57.28
12	Other Comprehensive Income net of taxes					
a)	(i) Amount of items that will not be reclassified to profit and loss	8.24	0.00	1.64	8.24	1.64
	(ii) Income Tax relating to items that will not be reclassified to profit and loss	2.07	0.00	0.41	2.07	0.41
b)	(i) Amount of items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	Sub- Total "12"	6.17	0.00	1.23	6.17	1.23
13	Total comprehensive Income for the Period [11 + 12]	17.37	29.08	39.39	77.62	58.51
14	Earnings per share					
a)	Earnings per Equity Share for continuing operations					
	Basic earnings/(Loss) per share from continuing operations	0.39	1.02	1.32	2.49	1.99

	Diluted earning/(Loss) per share from continuing operations	0.39	1.02	1.32	2.49	1.99
b)	Earnings per Equity Share for discontinuing operations					
	Basic earning/(Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
	Diluted earning/(Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00
c)	Earnings per Equity Share					
	Basic earning/(Loss) per share from continuing and discontinuing operations	0.39	1.02	1.32	2.49	1.99
	Diluted earning/(Loss) per share from continuing and discontinuing operations	0.39	1.02	1.32	2.49	1.99
15	Details of Equity Share Capital					
	Paid-up Equity Share Capital	287.33	287.33	287.33	287.33	287.33
	Face value of Equity Share Capital	10	10	10	10	10
16.	Other Equity [Reserves]	333.29		255.52	333.29	255.52

Note:

- The above mentioned audited results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 29th May 2026.
- The Statutory auditors of the Company have carried out an audit of the above results for the quarter and year to date ended March 31, 2026. The Auditors' opinion on quarterly and year to date standalone financial results of the company is unmodified.
- Previous period/year figures have been regrouped / rearranged, wherever necessary, to confirm with the current period classification.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and the year-to-date published figures up to the quarter ended December 31, 2025 and December 31, 2024 respectively.
- Disclosure of assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2026 is given as per Annexure "I" attached.
- The Board of Directors, at its meeting held on 18th September 2025, approved a Scheme of Merger of Chanderpur Industries Private Limited ("the Transferor Company") with Scan Projects Limited ("the Transferee Company"), pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013 and the rules made there under ("the Scheme"). The Scheme is subject to receipt of necessary statutory and regulatory approvals, including approvals from the Stock Exchanges, the Securities and Exchange Board of India ("SEBI"), the shareholders and creditors of both companies, and the National Company Law Tribunal ("NCLT"). The Company has received no-objection letters from BSE Limited and SEBI in accordance with Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has filed an application with the NCLT seeking the necessary approvals in respect of the Scheme. Pending receipt of the aforesaid approvals, the Scheme has not been given effect to in the standalone financial statements for the year ended 31 March 2026.
- Under Ind AS the management has identified two operating segments (i.e. Erection, Commissioning, Supervision & Annual Maintenance Contract and Trading Activities). Accordingly necessary information on reportable segments is given as per Annexure "II" attached.
- Information in Investor complaints in pursuant to clause 41 of the Listing Agreement for the quarter ended 31st March 2026: beginning 00; received 00; disposed off 00; and pending 00.

Place: Yamunanagar

For and on behalf of the Board of Directors

Dated: 29-05-2026


(Sunil Chandra)
Managing Director
DIN: 01066065

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026 IS GIVEN BELOW: -

	PARTICULARS	AS AT 31-03-2026 (AUDITED)	AS AT 31-03-2025 (AUDITED)
A	ASSETS		
1	Non-Current Assets		
	-Property, Plant and Equipment	17.91	20.13
	-Right-of-Use Assets	7.59	9.15
	-Intangible assets	0.00	0.00
	Financial Assets		
	-Investments	10.30	10.30
	-Other financial assets	0.56	15.27
	Deferred Tax Assets (net)	20.63	15.75
	Other non-current assets	2.48	0.05
	Sub-Total "1" Non-Current Assets	59.47	70.65
2	Current Assets		
	-Inventories	53.03	32.92
	Financial Assets		
	-Trade Receivables	62.11	93.98
	-Cash and Cash Equivalents	115.03	123.46
	-Bank Balances other than cash equivalents	196.42	30.00
	-Loan	200.00	200.00
	-Other Financial assets	20.40	5.69
	Current Tax Assets (Net)	1.07	0.00
	Other Current Assets	112.23	127.09
	Sub-Total "2" Current Assets	760.29	613.14
	TOTAL ASSETS	819.76	683.79
B	EQUITY AND LIABILITIES		
1	Equity		
	-Equity Share Capital	287.33	287.33
	-Other Equity	333.29	255.52
	Sub-Total "1" Total of Equity	620.62	542.85
2	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	-Borrowings	0.00	0.00
	-Lease Liabilities	6.21	10.08
	-Other financial liabilities	0.00	0.00
	Provisions	1.12	3.23
	Other non-current liabilities	0.00	0.00
	Sub-Total Non-Current Liabilities	7.33	13.31
	Current Liabilities		
	Financial Liabilities		
	-Borrowings	52.93	0.00
	-Lease Liabilities	1.67	0.17
	-Trade Payables		
	Total Outstanding dues of micro enterprises and small enterprises	33.88	35.12
	Total Outstanding dues of creditors other than micro enterprises and small enterprises	67.00	41.07
	-Other Financial Liabilities	6.50	7.20
	Other Current Liabilities	29.81	33.95
	Provisions	0.02	5.78
	Current Tax Liabilities (Net)	0.00	4.34
	Sub-Total Current Liabilities	191.81	127.63
	TOTAL EQUITY AND LIABILITIES	819.76	683.79

For and on behalf of the Board of Directors


(Sunil Chandra)
Managing Director
DIN: 01066065

Place: Yamunanagar
Dated: 29-05-2026

AUDITED SEGMENTWISE REVENUE, RESULTS, CAPITAL EMPLOYED FOR THE YEAR ENDED 31ST MARCH 2026

S.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	Segment Revenue					
	a) Erection, Commissioning, Supervision	146.48	217.13	83.76	645.96	415.58
	b) Trading Activities	254.89	252.99	220.18	922.79	778.40
	Total Segmental Revenue	401.37	470.12	303.94	1568.75	1193.98
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales/ Income from Operations	401.37	470.12	303.94	1568.75	1193.98
2	Segment Results					
	a) Erection, Commissioning, Supervision Contract	3.88	26.77	9.81	67.93	163.27
	b) Trading Activities	10.22	10.10	24.45	54.92	83.92
	Total Segmental Revenue	14.10	36.87	34.26	122.85	247.19
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Net Segmental Results	14.10	36.87	34.26	122.85	247.19
	Less: Financial Cost	0.65	0.03	0.26	1.21	1.67
	Less: Other un-allocable Expenditure / (Income) Net	1.76	(2.19)	(20.61)	25.65	168.17
	Total Profit/(Loss) before Tax	11.69	39.03	54.61	95.99	77.35
3	Segment Assets					
	a) Erection, Commissioning, Supervision Contract	800.97	789.50	613.37	800.97	613.37
	b) Trading Activities	18.79	86.28	70.42	18.79	70.42
	Total Segmental Assets	819.76	875.78	683.79	819.76	683.79
	Less: Inter Segment Eliminations	0.00	0.00	0.00	0.00	0.00
	Total Assets	819.76	875.78	683.79	819.76	683.79
4	Segment Liabilities					
	a) Erection, Commissioning, Supervision Contract	135.75	212.00	64.75	135.75	64.75
	b) Trading Activities	63.39	60.68	76.19	63.39	76.19
	Total Segment Liabilities	199.14	272.68	140.94	199.14	140.94
	Less: Inter Segment Eliminations	0.00	0.00	0.00	0.00	0.00
	Total Liabilities	199.14	272.68	140.94	199.14	140.94
5	Capital Employed (Segment Assets – Liabilities)					
	a) Erection, Commissioning, Supervision Contract	665.22	577.50	548.62	665.22	548.62
	b) Trading Activities	(44.60)	25.60	(5.77)	(44.60)	(5.77)
	Total Segment Capital Employed	620.62	603.10	542.85	620.62	542.85
	Less: Inter Segment Eliminations	0.00	0.00	0.00	0.00	0.00
	Total Capital Employed	620.62	603.10	542.85	620.62	542.85

Place : Yamunanagar

Date : 29-05-2026

For and on behalf of the Board of Directors



(Sunil Chandra)
Managing Director
DIN: 01066065

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	FOR THE YEAR ENDED 31/03/2026 AUDITED	FOR THE YEAR ENDED 31/03/2025 AUDITED
A. <u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
-Net Profit/(Loss) before tax	95.99	77.35
- <u>Adjustment for:</u>		
Depreciation and amortisation expenses	5.19	4.57
Finance Cost	1.21	1.67
Provision for Excepted credit loss on Trade Receivables	0.00	(29.07)
Provision for Defined Benefit Plan net of contribution to fund	2.59	(6.82)
Provision for Impairment Allowance on Investment	0.00	(0.82)
-Provision for Compensated Absence	1.14	0.00
-Provision for Doubtful advances	16.50	47.36
-Provision for litigation and other matters	(5.78)	5.78
-Gain on de-recognition of Right-of-use-Assets	(1.28)	0.00
-Unrecoverable balance written off/Bad Debts	0.00	142.32
-Profit on sale of Land	0.00	(8.94)
-Interest Income	(32.34)	(13.72)
Operating profit before working capital changes	83.22	219.68
Adjustment for (Increase)/Decrease in operating assets:		
-Trade Receivables	31.88	27.92
-Inventories	(20.11)	51.79
-Other Financial current assets (Unbilled Revenue and other)	(18.80)	19.26
-Other Non-Current Assets	(0.01)	(0.05)
-Other Current Assets	(1.65)	(19.20)
Adjustment for Increase/(Decrease) in operating Liabilities:		
-Trade Payables	24.70	12.57
-Other Financial Current liabilities	(0.70)	1.91
-Other Current Liabilities	(4.14)	8.47
-Provisions	0.00	0.00
Cash use in / generated from operation	94.39	322.35
-Direct taxes paid	(36.76)	(19.65)
NET CASH FROM OPERATING ACTIVITIES	57.63	302.70
B. <u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
-Sale Proceed of fixed assets/Advance	0.00	6.75
-Investment in fixed deposits	(196.42)	(45.00)
-Receipt of Fixed deposits	45.00	0.00
-Fixed Assets Purchases	(1.03)	(1.23)
-Loan given to related parties	0.00	(300.00)
-Receipts of loan paid to related parties	0.00	100.00
-(Increase)/Decrease in Other Financial Non-current assets	(0.46)	0.00
-Income Tax Refund Received	0.00	3.51
-Interest Income	36.60	7.74
NET CASH FROM INVESTING ACTIVITIES	(116.31)	(228.23)

C. CASH FLOW FROM FINANCING ACTIVITIES

-Increase/(Decrease) in short term Bank Borrowings	52.93	0.00
-Payment of Lease liabilities	(2.60)	(1.20)
-Increase in Long Term Borrowings	0.00	0.00
-Repayment of long term borrowings	0.00	(1.50)
-Finance cost	(0.08)	(0.63)
NET CASH FROM FINANCING ACTIVITIES	50.25	(3.33)

NET CASH FLOW DURING THE YEAR (A+B+C) (8.43) 71.14

Cash and Cash Equivalent at beginning of the period 123.46 52.32

Cash and Cash Equivalent at end of the period 115.03 123.46

Place : Yamunanagar

Date : 29-05-2026

For and on behalf of the Board of Directors


(Sunil Chandra)
Managing Director
DIN: 01066065

Scan Projects Limited

Regd. Office: Village Kanjnu, Tehsil Radaur, Yamunanagar (Haryana), 135133

CIN: L29253HR1992PLC031576 Web Site: www.scanprojects.in

Phone no.: 9992086066 E-mail: scanhry@scanprojects.in

Sub: Declaration under Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016

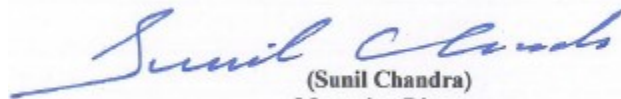
Dear Sirs,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) 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 **M/s Subhash Sajal and Associates**, Statutory auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026.

Place: Yamunanagar

Date: 29-05-2026

For and on behalf of the Board of Directors



(Sunil Chandra)
Managing Director
DIN: 01066065



SUBHASH SAJAL & ASSOCIATES

Chartered Accountants
A Peer Reviewed Firm

1766, New Christian Colony,
Near Civil Hospital,
Jagadhri – 135003
M: 94166-84636, 98962-57600
Email: smittalca504@gmail.com
smittalca@rediffmail.com

Independent Auditor's Report on Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,
The Board of Directors,
Scan Projects Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Scan Projects Limited** (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, 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:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 Standalone 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of Statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process





SUBHASH SAJAL & ASSOCIATES

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

Our objectives are to obtain reasonable assurance about whether the Statement 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 Standards on Auditing 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 the Statement.

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 Statement, 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 with reference of 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 made by management and Board of Directors.
- Conclude on the appropriateness of management and Board of Directors' 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 standalone annual 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 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters

The Statement 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 ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Place: Yamunanagar

Date: 29th May 2026



For Subhash Sajal and Associates
Chartered Accountants
Firm Registration No. 018178N

Sajal Mittal

(Sajal Mittal)
M. No. 576124
(Partner)

UDIN: 26576124KYUKVW1692