



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India
 Phone : +91-788-2290484/85 Fax : +91-788-2285664
 E-Mail : CFO@simplexcastings.com Website : www.simplexcastings.com
 CIN:L27320CT1980PLC019535 GSTIN: 22AABCS4650E1ZT



Date: 28.05.2026

<p>To, BSE Limited Corporate Relationship Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Script Code: 513472</p>	<p>To, The Manager Calcutta Stock Exchange 7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal Script Code: 29066</p>
---	--

Sub: Outcome of the Board Meeting held on 28th May, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors in its meeting held on 28th May, 2026, inter-alia, considered and approved the following:

1. Audited Financial Results for the quarter and year ended on 31st March, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015. The audit reports are submitted with unmodified opinion(s) and a declaration to that effect is enclosed.
2. Reappointment of M/s Sashi Ranjan & Co., Cost Accountants (Firm Registration no.103830) as Cost Auditor for the FY 2026-27.
3. Appointment of Mr. Palash Singhania (DIN: 06724674) as an Additional Director designated as Non-Executive Independent Director of the company for a term of five years with effect from 28th May, 2026, subject to the approval of the shareholders of the Company.
4. Appointment of Mr Avinash Hariharno (DIN No- 11689719) from Chief Financial officer of the Company to Additional Director designated as Whole Time Director of the Company with effect from 28th May,2026 for a term of Five year (5) subject to the approval of the shareholders of the Company.

He shall also cease to hold the position of Chief Financial Officer (CFO) upon assuming charge as Additional and Whole-Time Director.
5. Appointment of Mr. Rajesh Kumar Acharya as new Chief Financial officer of the Company with effect from 28th May,2026.
6. Considered & approved the sub-division/ split of existing 1 (one) equity share of face value of Rs. 10/- (Rupees Ten Only) each, fully paid- up into 5 (Five) equity shares of face value of Re. 2/- (Rupee Two Only) each, fully paid- up, subject to shareholders' approval.

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India
Phone : +91-788-2290484/85 Fax : +91-788-2285664
E-Mail : CFO@simplexcastings.com Website : www.simplexcastings.com
CIN:L27320CT1980PLC019535 GSTIN: 22AABCS4650E1ZT



The record date for the purpose of above sub-division/ split of equity shares shall be decided after obtaining approval for sub-division/split from the shareholders through postal ballot electronic voting process and will be intimated separately.

7. Consequential alteration of the Capital Clause of the Memorandum of Association of the Company, subject to shareholders' approval.
8. Considered & approved the Postal Ballot Notice to be issued to Shareholders for obtaining their consent for the Special Business .The details of the ensuing Postal Ballot will be intimated to the Stock Exchanges in due course.
9. Considered & approved the appointment of M/s Meena Naidu & Associates Practicing Company Secretary as Scrutinizer of the Postal Ballot, to scrutinize the e-voting process in a fair and transparent manner.
10. Appointment of Central Depository Services (India) Limited as e-voting agency.

The details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 updated on January 30, 2026 are enclosed herewith.

The results are being published and also made available on the website of the Company at www.simplexcastings.com. The meeting of the directors commenced at 3 P.M. and concluded at 5.50 P.M.

This is for your information and record.

Thanking You,

Yours faithfully,

For, Simplex Castings Limited

KETAN
MOOLCHAND
SHAH

Digitally signed by KETAN
MOOLCHAND SHAH
Date: 2026.05.28 17:38:06
+05'30'

Ketan Moolchand Shah
Chairman and Whole Time Director
DIN: 00312343

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



The Cast Master

NABL
Approved
Laboratory
for Chemical
& Physical

Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India

Phone : +91-788-2290484/85

Fax : +91-788-2285664

E-Mail : CFO@simplexcastings.com

Website : www.simplexcastings.com

CIN:L27320CT1980PLC019535

GSTIN: 22AABCS4650E1ZT



ISO 9001:2015 & ISO 14001:2015
Certified Company

Complete Machining
(with CNC) & Equipment /
Fabrication Solution

Statement of Standalone Profit & Loss for the Quarter ended 31st March, 2026					
Particulars	Quarter Ended			Year Ended	
	31-03-2026	30-12-2025	31-03-2025	31-03-2026	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Amount in Rs. Lakhs					
INCOME					
Revenue from operations	5,476.28	4,753.31	6,709.61	20,290.29	17,188.36
Other Income	42.89	161.52	48.75	243.54	133.75
TOTAL INCOME(I)	5,519.17	4,914.83	6,758.36	20,533.83	17,322.11
EXPENDITURE					
Cost of raw material and component consumed	4,982.99	2,797.63	5,139.43	15,475.10	11,531.90
Purchase of Stock-in-Trade	-	-	-	-	-
Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,393.38)	290.48	(197.09)	(1,931.90)	(386.89)
Employees benefit expense	223.48	253.50	288.50	984.37	1,096.17
Finance costs	124.55	201.22	222.35	682.79	891.46
Depreciation and amortization expense	93.61	94.50	92.35	372.05	366.03
Other expenses	575.05	641.28	694.11	2,023.88	1,838.81
TOTAL EXPENDITURE (II)	4,606.30	4,278.61	6,239.65	17,606.29	15,337.48
Profit/(loss) before exceptional items and tax from continuing operation	912.87	636.22	518.72	2,927.54	1,984.63
Exceptional items	85.90	-	-	85.90	-
Profit/(Loss) before tax from continuing operations	826.97	636.22	518.72	2,841.64	1,984.63
Tax expenses					
Current tax	-	-	-	-	-
Deferred Tax	208.67	160.13	146.97	715.73	471.52
Total tax expenses	208.67	160.13	146.97	715.73	471.52
Profit/(loss) for the year	618.30	476.09	371.75	2125.91	1513.11
Other Comprehensive Income/ (Expenses) for the period net of taxes	48.86	-	38.28	48.86	38.42
Total Comprehensive Income for the period Comprising Profit/(loss) and other Comprehensive Income for the Period	667.16	476.09	410.03	2174.77	1551.53
Paid-up Equity Share Capital (Face value of shares shall be indicated)	819.92 10	777.41 10	719.83 10	819.92 10	719.83 10
Other Equity excluding revaluation reserves	-	-	-	10,538.33	4,947.01
Earning per share of Rs. 10 each					
a) Basic	8.19	6.33	5.25	28.18	21.39
b) Diluted	8.19	6.33	5.25	28.18	21.39

KETAN
MOOLCHAND
SHAH

Digitally signed by KETAN
MOOLCHAND SHAH
Date: 2026.05.28 17:38:23
+05'30'

OFFICE

ADDRESS

Regd. Office : 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA
Kolkata : 3B, MANSAROWAR, CAMAC STREET 3rd FLOOR KOLKATA - 700016 (W.B.) INDIA
Bhilai (Plant) : 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA
Rajnandgaon (Plant): 223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA

PHONE

FAX

E-MAIL

0788-2290485
7225057701 033-22493251
0788-2290484 0788-4034188
9200056703 0788-2285664
marketing@simplexcastings.com
kol@simplexcastings.com
marketing@simplexcastings.com
marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]



Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India

Phone : +91-788-2290484/85

Fax : +91-788-2285664

E-Mail : CFO@simplexcastings.com

Website : www.simplexcastings.com

CIN:L27320CT1980PLC019535

GSTIN: 22AABCS4650E1ZT

Note:

1. The Financial Results of the company for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee at their respective meetings held on 28.05.2026 and approved by the Board of Directors at their respective meetings held on 28.05.2026
2. These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. Exceptional Items of Rs. 85.90 Lakhs as shown above is due to loss on sale of Plant & Machinery.
4. With effect from November 21,2025, the Government of India has consolidated multiple existing labour laws into a unified framework comprising four Labour codes collectively referred to as the "New Labour Codes". The Ministry of Labour & Employment notified Central Rules on 8th May 2026 however State Rules are yet to be notified. The company has estimated past service cost based on the best available information which is not material.
5. Figures for the quarter ended 31.03.2026 represent the difference between the audited figures in respect of full financial year and the published figures upto nine months ended on December 31, 2026.
6. The previous year/period have been regrouped/rearranged wherever found necessary.
7. The above results are also available on company website www.simplexcastings.com and also on the website of BSE.

For, Simplex Castings Limited

KETAN
MOOLCHAND
SHAH

Digitally signed by KETAN
MOOLCHAND SHAH
Date: 2026.05.28 17:38:36
+05'30'

Date : 28.05.2026

Ketan Moolchand Shah

Place :Bhilai

Chairman and WholeTime Director

DIN :00312343

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



The Cast Master

NABL
Approved
Laboratory
for Chemical
& Physical

Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India

Phone : +91-788-2290484/85

Fax : +91-788-2285664

E-Mail : CFO@simplexcastings.com

Website : www.simplexcastings.com

CIN:L27320CT1980PLC019535

GSTIN: 22AABCS4650E1ZT



ISO 9001:2015 & ISO 14001:2015
Certified Company

Complete Machining
(with CNC) & Equipment /
Fabrication Solution

STATEMENT OF ASSETS AND LIABILITIES AS ON 31st MARCH, 2026

Particulars	Amount in Rs. Lacs	
	As at 31.03.2026 Audited	As at 31.03.2025 Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,071.32	3,382.80
(b) Capital work-in-progress	2,961.04	1,237.62
(c) Investment properties	27.53	28.05
(d) Other intangible assets	4.07	2.74
(e) Financial assets		
(i) Investments	-	2.42
(ii) Other financial assets	300.05	201.09
(f) Deferred tax assets (net)	112.52	844.68
(g) Other non-current assets	879.45	250.03
(h) Assets held for Sale	-	-
Sub-total Non Current Assets	7,355.98	5,949.42
(2) Current-assets		
(a) Inventories	7,319.26	5,791.78
(b) Financial assets		
(i) Trade Receivables	4,021.58	5,113.61
(ii) Bank, Cash and cash equivalents	80.05	265.18
(iii) Bank balances other than (ii) above	69.83	67.24
(c) Other current assets	866.25	971.60
(d) Assets held for sale	-	-
Sub-total Current Assets	12,356.97	12,209.40
Total Assets	19,712.95	18,158.82
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	819.92	719.83
(b) Other equity	10,538.33	4,947.01
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
- Borrowings	1,489.10	3,104.83
(b) Provisions	580.09	687.39
(c) Deferred tax Liabilities (Net)		
(c) Other non-current liabilities	7.02	7.02
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,527.52	4,603.25
(ii) Trade payables		
-total outstanding dues of micro enterprises and small enterprises	126.39	220.36
-total outstanding dues of Creditors other than micro enterprises and small enterprises	1,426.08	1,558.38
(iii) Other financial liabilities	292.36	398.51
(b) Other current liabilities	744.35	1,701.68
(c) Provisions	161.77	210.55
(d) Current tax liabilities (Net)	-	-
Total Equity and Liabilities	19,712.95	18,158.82
For, Simplex Castings Limited		
KETAN MOOLCHAND SHAH	Digitally signed by KETAN MOOLCHAND SHAH Date: 2026.05.28 17:38:49 +05'30'	
Ketan Moolchand Shah		Date :28.05.2026
Chairman and WholeTime Director		Place : Bhilai

DIN NO :00312343

OFFICE

ADDRESS

PHONE

FAX

E-MAIL

Regd. Office : 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA
Kolkata : 3B, MANSAROWAR, CAMAC STREET 3rd FLOOR KOLKATA - 700016 (W.B.) INDIA
Bhilai (Plant) : 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA
Rajnandgaon (Plant): 223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA

0788-2290485
7225057701 033-22493251
0788-2290484 0788-4034188
9200056703 0788-2285664
marketing@simplexcastings.com
kol@simplexcastings.com
marketing@simplexcastings.com
marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India
 Phone : +91-788-2290484/85 Fax : +91-788-2285664
 E-Mail : CFO@simplexcastings.com Website : www.simplexcastings.com
 CIN:L27320CT1980PLC019535 GSTIN: 22AABCS4650E1ZT



ISO 9001:2015 & ISO 14001:2015
 Certified Company

Complete Machining
 (with CNC) & Equipment /
 Fabrication Solution

Cash Flow Statement for the year ended 31st March, 2026		
	Amount in Rs. Lacs	
	For the year ended on 31.03.2026	For the year ended on 31.03.2025
Cash Flow from operating activities		
Profit/(loss) before tax from continuing operations	2,841.64	1,984.63
Profit/(loss) before tax from discontinuing operations		
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation/amortization	372.05	366.03
Loss from sale of Property Plant & Equipments	85.90	-
Provision/Allowances for credit loss on debtors and receivables	(284.86)	(261.04)
Finance Cost	682.79	891.46
Interest Income	(190.69)	(54.88)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	3,506.84	2,926.21
Movements in working capital :		
Increase/(decrease) in trade payables	(226.27)	(137.71)
Increase/(decrease) in other financial liabilities	(106.15)	(114.94)
Increase/(decrease) in other current liabilities	(957.33)	481.96
Decrease/(increase) in trade receivables	1,376.89	(2,387.76)
Decrease/(increase) in inventories	(1,527.48)	107.27
Decrease/(increase) in other non current assets	(564.13)	(195.57)
Decrease/(increase) in provisions	(156.07)	260.73
Decrease/(increase) in other financial assets	(98.96)	(49.09)
Decrease/(increase) in other current assets	105.35	22.94
Cash generated from/(used in) operations	1,352.68	914.04
Direct taxes paid (net of refunds)	-	-
Net Cash flow from/(used in) operating activities continuing operation	1,352.68	914.04
Net Cash flow from/(used in) operating activities discontinuing operation	-	-
Net Cash flow from/(used in) operating activities	A 1,352.68	914.04
Cash flows from investing activities		
Purchase of PPE, including intangible assets, CWIP & net of capital creditors	(1,939.62)	(1,389.05)
Proceeds from sale of Property plant & equipment	68.91	-
Changes in investments	2.42	-
Investment in bank deposits (having original maturity of more than three months)	(2.59)	99.77
Interest received	190.69	54.88
Dividends received		
Net cash flow from/(used in) investing activities continuing operations	(1,680.19)	(1,234.40)
Net cash flow from/(used in) investing activities discontinuing operations	-	-
Net cash flow from/(used in) investing activities	B (1,680.19)	(1,234.40)

KETAN MOOLCHAND SHAH Digitally signed by KETAN MOOLCHAND SHAH Date: 2026.05.28 17:59:55 +05'30'

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



The Cast Master

NABL
Approved
Laboratory
for Chemical
& Physical

Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India

Phone : +91-788-2290484/85

Fax : +91-788-2285664

E-Mail : CFO@simplexcastings.com

Website : www.simplexcastings.com

CIN:L27320CT1980PLC019535

GSTIN: 22AABCS4650E1ZT



ISO 9001:2015 & ISO 14001:2015
Certified Company

Complete Machining
(with CNC) & Equipment /
Fabrication Solution

Cash flows from financing activities			
Proceeds from Share capital issued		3,516.63	800.31
Proceeds/(Repayment) of long-term borrowings (net)		(1,615.72)	640.89
Proceeds from short-term borrowings		(1,075.73)	(108.46)
Interest paid		(682.79)	(891.46)
Dividends paid on equity shares		-	-
Tax on equity dividend paid		-	-
Net cash flow from/(used in) financing activities continuing operations		142.39	441.28
Net cash flow from/(used in) financing activities discontinuing operations			
Net cash flow from/(used in) financing activities	C	142.39	441.28
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		(185.13)	120.92
Cash and Cash Equivalents at the beginning of the year		265.18	144.26
Cash and Cash Equivalents at the end of the year		80.05	265.18
Components of cash and cash equivalents			
Cash in hand		1.40	0.21
With banks- on current account		0.77	218.57
With banks- on deposit account		77.87	46.40
		80.05	265.18
The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.			
For, Simplex Castings Limited			
KETAN MOOLCHAND SHAH	Digitally signed by KETAN MOOLCHAND SHAH Date: 2026.05.28 17:39:16 +05'30'		
Ketan Moolchand Shah		Date :28.05.2026	
Chairman and WholeTime Director		Place : Bhilai	

DIN NO :00312343

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India

Phone : +91-788-2290484/85

Fax : +91-788-2285664

E-Mail : CFO@simplexcastings.com

Website : www.simplexcastings.com

CIN:L27320CT1980PLC019535

GSTIN: 22AABCS4650E1ZT



ISO 9001:2015 & ISO 14001:2015
Certified Company

Complete Machining
(with CNC) & Equipment /
Fabrication Solution

Date: 28.05.2026

To, BSE Limited Corporate Relationship Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Scrip Code: 513472	To, The Manager Calcutta Stock Exchange 7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal Scrip Code: 29066
---	---

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

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that M/s Harsh Jain & Associates, Bhilai Statutory Auditor of the Company has given an audit report with an unmodified opinion on the Audited Financial Results of the Company for the financial year ended on March 31, 2026.

Kindly take this declaration on your record.

For, Simplex Castings Limited

KETAN MOOLCHAND SHAH
MOOLCHAND SHAH
Digitally signed by KETAN MOOLCHAND SHAH
Date: 2026.05.28 17:39:36 +05'30'

Ketan Moolchand Shah
Chairman and Whole Time Director
DIN NO :00312343

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India
 Phone : +91-788-2290484/85 Fax : +91-788-2285664
 E-Mail : CFO@simplexcastings.com Website : www.simplexcastings.com
 CIN:L27320CT1980PLC019535 GSTIN: 22AABCS4650E1ZT



Annexure – 1

Details with respect to Appointment of M/s Sashi Ranjan & Co., Cost Accountants (Firm Registration no.103830) as Cost Auditor for the FY 2026-27

Details of events that need to be provided	Information of such event (s)
Reason for change viz. appointment/reappointment, removal, death or otherwise resignation,	M/s Sashi Ranjan & Co, Cost Accountants has been reappointed as the Cost Auditors of the Company
Date of appointment	28.05.2026
Term of appointment	For FY 2026-27
Brief profile (in case of appointment)	M/s Sashi Ranjan & Co has more than 12 years' experience in services of Cost Audit, Cost Records Maintenance, Costing System design & other costing related services. He has strong client base from various sectors including Construction, Pharma, Oil, Hospital, Spinning & Chemical sectors.
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

KETAN
MOOLCHAND
SHAH

Digitally signed by KETAN
MOOLCHAND SHAH
Date: 2026.05.28 17:39:47
+05'30'

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]



Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India

Phone : +91-788-2290484/85

Fax : +91-788-2285664

E-Mail : CFO@simplexcastings.com

Website : www.simplexcastings.com

CIN:L27320CT1980PLC019535

GSTIN: 22AABCS4650E1ZT

Annexure - 2

Details with respect to Appointment of Mr. Palash Singhania (DIN: 06724674) as an Additional Director designated as Non-Executive Independent Director

Details of events that need to be provided	Information of such event (s)
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointed as an Additional Director designated as Non-Executive Independent Director for a term of 5 (Five) years subject to approval of shareholders of the company.
Date of Appointment/ reappointment/ cessation (as applicable) & terms of appointment/ reappointment;	28 th May 2026
Profile:	<p>Mr Palash Singhania is a seasoned professional with over 11 years of diverse experience spanning portfolio and asset management, corporate directorship, and financial services. With a strong foundation in finance and strategic investment planning, he has built a career focused on delivering value-driven financial solutions and business growth.</p> <p>He holds a Bachelor of Engineering (B.E.) from Chhattisgarh Swami Vivekanand Technical University, Bhilai, and a Post Graduate Diploma in International Business (PGDIB) from Symbiosis Centre for Distance Learning, Pune. Further strengthening his expertise, he is a Certified Financial Planner (CFP) accredited by the Financial Planning Standards Board, Mumbai.</p>
Disclosure of relationships between directors (in case of appointment of a director).	Mr. Palash Singhania is not related to any Director(s) of the Company as defined under the provisions of Section 2(77) of Companies Act, 2013.
Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/2018-19 and the National Stock Exchange of India with ref. No. NSE/CML/2018/24, dated 20th June 2018	Mr palash Singhania is not debarred from accessing the capital markets and/or restrained from holding the position of Director in any listed Company by virtue of any order of the Securities and Exchange Board of India or any other such authority.

KETAN MOOLCHAND SHAH
Digitally signed by KETAN MOOLCHAND SHAH
Date: 2026.05.28 17:40:03 +05'30'

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant)	: 223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India
 Phone : +91-788-2290484/85 Fax : +91-788-2285664
 E-Mail : CFO@simplexcastings.com Website : www.simplexcastings.com
 CIN:L27320CT1980PLC019535 GSTIN: 22AABCS4650E1ZT



Annexure – 3

Details with respect to Appointment of Mr. Avinash Hariharno (DIN No- 11689719) as an Additional Director and Whole-time director of the Company

Details of events that need to be provided	Information of such event (s)
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment of Mr. Avinash Hariharno as Additional Director and Whole Time Director of the Company for a term of five year subject to approval of members . He shall also cease to hold the position of Chief Financial Officer (CFO) upon assuming charge as Additional and Whole-Time Director.
Date of Appointment/ reappointment/ cessation (as applicable) & terms of appointment/ reappointment;	28 th May 2026
Profile:	A seasoned finance professional with 26+ years of experience in Finance, Accounting, and Corporate Banking, previously serving as Chief Financial Officer (CFO), and has been a dedicated member of the organization for over 25 years, playing a pivotal role in strengthening financial management, internal controls, compliance, and strategic financial planning.
Disclosure of relationships between directors (in case of appointment of a director).	Mr Avinash Hariharno is not related to any of the Directors or Key Managerial Personnel of the Company.
Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/2018-19 and the National Stock Exchange of India with ref. No. NSE/CML/2018/24, dated 20th June 2018	Mr Avinash Hariharno is not debarred from accessing the capital markets and/or restrained from holding the position of Director in any listed Company by virtue of any order of the Securities and Exchange Board of India or any other such authority.

KETAN MOOLCHAND SHAH
 Digitally signed by KETAN MOOLCHAND SHAH
 Date: 2026.05.28 17:40:16 +05'30'

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India
 Phone : +91-788-2290484/85 Fax : +91-788-2285664
 E-Mail : CFO@simplexcastings.com Website : www.simplexcastings.com
 CIN:L27320CT1980PLC019535 GSTIN: 22AABCS4650E1ZT



Annexure - 4

Details with respect to Appointment of Mr. Rajesh Kumar Acharya as a Chief Financial officer

Details of events that need to be provided	Information of such event (s)
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointed as Chief Financial officer and Key Managerial Personnel of the Company with
Date of Appointment/ reappointment/ cessation (as applicable) & terms of appointment/ reappointment;	28 th May 2026
Profile:	Mr. Rajesh Kumar Acharya is a seasoned senior management professional with over 30 years of extensive experience in commercial management, financial planning, Budget, Cost management, statutory compliance, internal audit, and corporate administration across leading steel, power, and manufacturing organizations.
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

KETAN
MOOLCHAND
SHAH

Digitally signed by KETAN
MOOLCHAND SHAH
Date: 2026.05.28 17:40:26
+05'30'

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com



The Cast Master

NABL
Approved
Laboratory
for Chemical
& Physical

Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India

Phone : +91-788-2290484/85

Fax : +91-788-2285664

E-Mail : CFO@simplexcastings.com

Website : www.simplexcastings.com

CIN:L27320CT1980PLC019535

GSTIN: 22AABCS4650E1ZT



ISO 9001:2015 & ISO 14001:2015
Certified Company

Complete Machining
(with CNC) & Equipment /
Fabrication Solution

Annexure -5

Details of Stock Split of the Company

S No.	Particulars	Details																											
1	Split ratio	Existing 1 (one) equity share of face value of Rs. 10/- (Rupees Ten only) each, into 5 (Five) equity shares of face value of Re. 2/- (Rupee Two only) each, fully paid-up.																											
2	Rationale behind the split	The split of equity shares will make the shares more affordable and attractive to invest thereby encouraging greater participation of retail investors and will also enhance the liquidity of the Company's shares in the market.																											
3	Pre and post share capital – authorized, paid-up and subscribed	<table border="1"> <thead> <tr> <th rowspan="2">Type of capital</th> <th colspan="3">Pre-sub-division/split</th> <th colspan="3">Post sub-division/split</th> </tr> <tr> <th>Face value</th> <th>No. of shares</th> <th>Total Value (Rs.)</th> <th>Face value</th> <th>No. of shares</th> <th>Total Value (Rs.)</th> </tr> </thead> <tbody> <tr> <td>Authorized Share Capital</td> <td>10</td> <td>1,00,00,000</td> <td>10,00,00,000</td> <td>2</td> <td>5,00,00,000</td> <td>10,00,00,000</td> </tr> <tr> <td>Issued, paid-up Share Capital</td> <td>10</td> <td>81,99,247</td> <td>8,19,92,470</td> <td>2</td> <td>4,09,96,235</td> <td>8,19,92,470</td> </tr> </tbody> </table>	Type of capital	Pre-sub-division/split			Post sub-division/split			Face value	No. of shares	Total Value (Rs.)	Face value	No. of shares	Total Value (Rs.)	Authorized Share Capital	10	1,00,00,000	10,00,00,000	2	5,00,00,000	10,00,00,000	Issued, paid-up Share Capital	10	81,99,247	8,19,92,470	2	4,09,96,235	8,19,92,470
Type of capital	Pre-sub-division/split			Post sub-division/split																									
	Face value	No. of shares	Total Value (Rs.)	Face value	No. of shares	Total Value (Rs.)																							
Authorized Share Capital	10	1,00,00,000	10,00,00,000	2	5,00,00,000	10,00,00,000																							
Issued, paid-up Share Capital	10	81,99,247	8,19,92,470	2	4,09,96,235	8,19,92,470																							
4	Expected time of completion	Within 2 months from the date of approval by the members of the Company																											
5	Class of shares which are subdivided	Equity Shares, ranking pari-passu																											
6	Number of shares of each class pre and post-split;	The Company has issued only one class of Equity Shares. For number of shares, pre and post-split, please refer point no. 3 of this table.																											
7	Number of shareholders who did not get any shares in consolidation and their pre-consolidation shareholding	Not applicable as the shares are being split and not consolidated																											

KETAN

MOOLCHAND SHAH

Digitally signed by KETAN
MOOLCHAND SHAH
Date: 2026.05.28 17:40:37 +05'30'

OFFICE

ADDRESS

PHONE

FAX

E-MAIL

Regd. Office : 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA
Kolkata : 3B, MANSAROWAR, CAMAC STREET 3rd FLOOR KOLKATA - 700016 (W.B.) INDIA
Bhilai (Plant) : 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA
Rajnandgaon (Plant): 223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA

0788-2290485
7225057701
0788-2290484
9200056703

033-22493251
0788-4034188
0788-2285664

marketing@simplexcastings.com
kol@simplexcastings.com
marketing@simplexcastings.com
marketing@simplexcastings.com



Simplex Castings Ltd.

[An MSME Unit (Small), Reg. No. UDYAM-CG-05-0000018]

Registered Office : 32, Shivnath Complex G.E.Road, Supela Bhilai – 490023 (C.G.) India
Phone : +91-788-2290484/85 Fax : +91-788-2285664
E-Mail : CFO@simplexcastings.com Website : www.simplexcastings.com
CIN:L27320CT1980PLC019535 GSTIN: 22AABCS4650E1ZT



Annexure -6

Alteration in Memorandum of Association of the Company, in brief

The Board of Directors of the Company at its Meeting held on May 28, 2026, subject to approval of the Members, approved alteration of Capital Clause (Clause 5) of the Memorandum of Association of the Company as below:

V. The Authorised Share Capital of the Company is Rs. 10,00,00,000/- (Rupees Ten Crore only) divided into 5,00,00,000 (Five Crore) Equity Shares of Rs. 2/- (Rupees Two only) each.

KETAN
MOOLCHAND SHAH

Digitally signed by KETAN
MOOLCHAND SHAH
Date: 2026.05.28 17:40:47
+05'30'

OFFICE	ADDRESS	PHONE	FAX	E-MAIL
Regd. Office	: 32, SHIVNATH COMPLEX GE ROAD SUPELA BHILAI -490023(CG), INDIA	0788-2290485		marketing@simplexcastings.com
Kolkata	: 3B, MANSAROWAR, CAMAC STREET 3 rd FLOOR KOLKATA - 700016 (W.B.) INDIA	7225057701	033-22493251	kol@simplexcastings.com
Bhilai (Plant)	: 5, INDUSTRIAL ESTATE, BHILAI - 490026 (C.G.) INDIA	0788-2290484	0788-4034188	marketing@simplexcastings.com
Rajnandgaon (Plant):	223/2,224INDUSTRIAL ESTATE, TEDESARA, RAJNANDGAON - 491441(C.G.) INDIA	9200056703	0788-2285664	marketing@simplexcastings.com

HARSH JAIN & ASSOCIATES

Chartered Accountants
Phone No.: 0788-2325482 (Office)
Mobile No. +91 9329699700
E-mail: caharsh.jain@gmail.com

HARSH JAIN

(B.Com., LLB, FCA, DISA (ICA), DIRM)
"Saroj Chambers"
Opp. Gurudwara, Station Road,
Durg (C.G.) 491001

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE FINANCIAL RESULTS

To,

The Board of Directors of Simplex Castings Limited

Opinion:

We have audited the accompanying statement of standalone quarterly financial results of Simplex Castings Limited for the quarter ended 31st March 2026 and the year-to-date results for the period 1st April 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

In our Opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- (a) Are presented in accordance with requirements of regulation 33 of the listing regulation in this regard and,
- (b) Give a true and fair view in conformity with recognition and measurement principle laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income, changes in equity and other financial information for the quarter ended 31.03.2026 as well as year to date results for the period ended on 31.03.2026.

Basis of Opinion:

We conducted our audit in accordance with the Standard on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's responsibilities for the audit of standalone annual 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 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 opinion on the standalone annual financial results.

Management's and Board of Directors' responsibilities for the standalone annual financial results:

These standalone annual financial results have 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 these standalone financial results 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 recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act



read with relevant rules issued thereunder and other accounting principles generally accepted in India and 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, 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 that error.

In preparing the standalone annual financial results, the Management and the Board of Directors 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.

Auditor's responsibilities for the Audit of the standalone annual financial results:

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 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 these standalone annual financial results.

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

- (a) Identify and assess the risks of material misstatement of the standalone annual 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.
- (b) 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 complete set of standalone financial statements on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- (d) Evaluate the appropriateness & reasonableness of disclosure made by the board of directors in terms of the requirements specified under Regulation 33 of the Listing regulations.
- (e) Conclude on the appropriateness of the 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 the on appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- (f) Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- (g) Obtain sufficient and appropriate audit evidence regarding the Standalone financial results of the company to express an opinion on Standalone financial results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of the Standalone Financial Results 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 Results.

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.

FOR, HARSH JAIN & ASSOCIATES
Chartered Accountants
Firm Reg. No. -007639C



(HARSH JAIN)
Partner
Membership No. 076736
UDIN: 26076736ETFTNC1077

Place: DURG
Date: 28.05.2026