

PERVASIVE COMMODITIES LIMITED

CIN: L51909GJ1986PLC008539

REGD. OFFICE:

C-806, Titanium City Canter,
Near Sachin Tower, 100 Ft Road,
Satellite, Ahmedabad, Gujarat – 380015

Phone: +91 8347056404

Website: pervasivecommoditieslimited.com

Email: pervasivecommodities@gmail.com

Date: 27th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Ma'am,

Sub: Integrated Filing (Finance) for the Quarter and Year ended on 31st March, 2026

Ref: Security Id: PERVASIVE / Code: 517172

Pursuant to the Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 please find enclosed herewith the Integrated Filing (Finance) for the Quarter and Year ended on 31st March, 2026.


Kindly take the same on your record and oblige us.

Thanking You.

For, Pervasive Commodities Limited

Fagun Chandrakant Soni
Managing Director
DIN: 10610730

PERVASIVE COMMODITIES LIMITED (Formerly Known as Starvox Electronics Limited) (CIN: L51909GJ1986PLC008539) Regd. Office :- C-806, Titanium City Canter, Near Sachin Tower, 100 Ft Road, Satellite, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India, 380015. E-mail: pervasivecommodities@gmail.com						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED ON MARCH 31, 2026						
Sr No	Particulars	Quarter ended			Year Ended figures for the	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
						(Rs. in Lacs)
1	Income					
	(a) Revenue from Operations	3,282.66	618.00	1,303.98	4,306.07	3,027.60
	(b) Other Income	1.56	-	-	46.85	-
	Total Income	3,284.23	618.00	1,303.98	4,352.92	3,027.60
2	Expenses					
	a. Cost of Materials Consumed	-	-	-	-	-
	b. Purchases of Stock-in-trade	6,050.04	534.43	2,961.80	6,928.88	4,582.26
	c. Changes in inventories of Stock-in-Trade	(4,289.96)	-	(1,646.63)	(2,643.34)	(1,646.63)
	d. Employee benefits expenses	1.07	1.31	(0.41)	4.70	1.94
	e. Finance Cost	0.69	0.69	0.68	2.81	2.58
	f. Depreciation and Amortization Expenses	(0.23)	0.11	0.09	0.07	0.38
	g. Other Expenses	47.38	2.59	67.02	60.96	80.96
	Total Expenses	1,808.97	539.13	1,382.57	4,354.09	3,021.49
3	Profit/(Loss) before Exceptional items and tax (1-2)	1,475.26	78.87	(78.59)	(1.17)	6.11
4	Exceptional Items	-	-	-	-	-
5	Profit Before Tax from Continuing Operations(5-6)	1,475.26	78.87	(78.59)	(1.17)	6.11
6	Tax Expenses					
	(a) Current Tax	-	-	(7.49)	-	8.41
	(b) Deferred Tax	3.00	-	(12.32)	3.00	(12.32)
	(c) Tax Related to Earlier year	-	0.14	1.15	0.14	1.15
	Total Tax Expenses	3.00	0.14	(18.67)	3.14	(2.77)
7	Profit/(Loss) After Tax for the period from continuing Operations (5-6)	1,472.26	78.73	(59.92)	(4.31)	8.88
8	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-
9	Tax Expenses of Discontinuing Operations	-	-	-	-	-
10	Profit/(Loss) After Tax from Discontinuing operations after Tax (8-9)	-	-	-	-	-
11	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-
12	Profit (Loss) for the period (7+10+11)	1,472.26	78.73	(59.92)	(4.31)	8.88
13	Other comprehensive income, net of income tax					
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b) i) item that will be reclassified to profit or loss	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income,net of income tax	-	-	-	-	-
14	Total Comprehensive income for the period	1,472.26	78.73	(59.92)	(4.31)	8.88
15	Details of equity share capital					
	Paid-up Equity Share Capital	9,009.52	9,009.52	9.52	9,009.52	9.52
	Face Value of Equity Share Capital	1.00	1.00	10.00	1.00	10.00
16	Details of debt securities					
	Paid-Up Debt capital	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-
17	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	(13.98)	(9.67)
18	Debenture Redemption reserve	-	-	-	-	-
19	Earning per Share					
i	Earning per Share for Continuing Operations					
	Basic Earning (Loss) per share from Continuing operations	0.16	0.01	(6.29)	(0.00)	0.93
	Diluted Earning (Loss) per share from Continuing operations	0.16	0.01	(0.07)	(0.00)	0.01
ii	Earning per Share for discontinuing Operations					
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-
iii	Earnings per Equity Share					
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.16	0.01	(6.29)	(0.00)	0.93
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.16	0.01	(0.07)	(0.00)	0.01

Note:	
1	The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 27th May, 2026.
2	The previous periods figures have been regrouped wherever necessary.
3	The Statutory auditors of the company have carried out audit of the above results and issued an "Independent Audit report" as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards)
5	The Company has allotted convertible warrants to the allottees during the previous financial period. The same has been converted to Equity shares during the reporting period and effect of the same has been given in the calculation of EPS.
6	During the Quarter 1 of FY 2025-26, Company has split their equity shares of face value of Rs. 10 to Rs. 1 each. Record date of the same was 07/04/2025. Effect of the same has been give in the calculation of Basic EPS above and previous periods' EPS has been restated accordingly.
7	Statement on Utilisation of Share Warrant Money is not applicable as Full amount has been utilized for the purpose of Warrant.
8	The Company has loss in the current financial year, hence income tax provision is not made as per the provision of Income Tax.
9	During the year, the Company has purchased gold bars which are lying in closing inventory as at the balance sheet date. As no sales of gold were made during the year, the requirements relating to segment reporting are not applicable.
10	As per the definition of Reportable segment in Accordance with IND AS 108 'Operating Segments' of Segment Reporting, the company has only one segment of Agricultural Product Trading Hence, separate disclosure for segment reporting is not applicable to the company.
11	Stock-in-Trade of the Company was perishable in nature. During the previous quarter, As per Decision of the Company's Board, Whole Stock-in-Trade has been destroyed and Nothing can be realised hence Closing Stock value has been considered to NIL.
<p>For and on Behalf of the Board of PERVASIVE COMMODITIES LIMITED PERVASIVE COMMODITIES LTD.  Fagun C. Soni Managing Director (DIN: 10610730) DIRECTOR</p>	
<p>Place: Ahmedabad Date: 27/05/2026</p>	

PERVASIVE COMMODITIES LIMITED
(Formerly Known as Starvox Electronics Limited)

(CIN: L51909GJ1986PLC008539)

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E-mail: pervasivecommodities@gmail.com

Audited Statement of Assets & Liabilities as at 31st March, 2026

(Rs. In Lacs)

	Particulars	Audited	Audited
		AS AT 31.03.2026	AS AT 31.03.2025
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	0.30	0.11
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	9.35	12.35
	(j) Other non-current assets	-	2.33
	Total (A)	9.65	14.79
B	Current assets		
	(a) Inventories	4,289.96	1,646.63
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	3,664.19	111.42
	(iii) Cash and cash equivalents	1.56	2.79
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	2,459.45	3,039.46
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	117.39	1,095.95
	Total (B)	10,532.56	5,896.24
	Total Assets (A+B)	10,542.21	5,911.03
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	9,009.52	9.52
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity*	(13.98)	5,850.33
	Total (A)	8,995.54	5,859.85
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	32.04	29.34
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	32.04	29.34
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	1,504.40	10.20
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	8.62	3.13
	(c) Provisions	1.60	8.51
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	1,514.62	21.84
	Total Equity and Liabilities (A+B1+B2)	10,542.21	5,911.03

*Note: Other Equity figures as on 31/03/2025 includes Money Received against Warrants amounting to Rs. 5860 Lakhs.

Place : Ahmedabad
Date : 27/05/2026

For, Pervasive Commodities Limited
PERVASIVE COMMODITIES LTD

Pragun C. Soni
Pragun C. Soni
Managing Director
(DIN: 10610730)

DIRECTOR

PERVASIVE COMMODITIES LIMITED (Formerly Known as Starvox Electronics Limited) (CIN: L51909GJ1986PLC008539)				
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E-mail: pervasivecommodities@gmail.com				
AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026				
(Amount in Lacs)				
Particulars	For the year Ended 31st March, 2026 Rs.		For the year Ended 31st March, 2025 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(1.17)		6.11
Adjustments for :				
Preliminary Expense-Written Off	2.33		2.33	
Interest Expense	2.81		2.51	
Depreciation	0.07		0.38	
		5.21		5.22
Operating Profit before Working Capital change		4.04		11.33
Adjustments for :				
Decrease/(Increase) in Receivables	(3,552.77)		10.19	
Decrease/(Increase) in Inventories	(2,643.34)		(1,646.63)	
Decrease/(Increase) in Short Term Loans & Advances	-		-	
Decrease/(Increase) in Other Current Assets	978.56		(1,091.32)	
Increase/(Decrease) in Payables	1,494.20		(103.99)	
Increase/(Decrease) in Other Current Liability	5.49		3.13	
Increase/(Decrease) in Provisions	(6.91)	(3,724.77)	(3.19)	(2,831.80)
Cash Generated From Operations		(3,720.73)		(2,820.47)
Income Tax		0.14		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		(3,720.87)		(2,820.47)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(0.27)			
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(0.27)		
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	2.70		1.79	
Interest Expense	(2.81)		(2.51)	
Share Warrant Subscribed Money / Application Money	3,140.00		5,860.00	
Loans & Advances	580.00		(3,039.46)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		3,719.90		2,819.82
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(1.24)		(0.65)
Cash and Cash Equivalents – Opening Balance		2.79		3.45
Cash and Cash Equivalents – Closing Balance		1.56		2.79
		0.00		(0.00)
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
Pervasive Commodities Limited
PERVASIVE COMMODITIES LTD.

Jaym. C. Soni
Jaym. C. Soni
Managing Director
(DIN: 10610730) **DIRECTOR**

Place: Ahmedabad
Date: 27/05/2026

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF
PERVASIVE COMMODITIES LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Pervasive Commodities Limited** (the company) for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, 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 ("Listing Regulations").

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

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') as notified by the MCA under section 133 of the companies Act, 2013, read together with the rule 3 of the companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India of the **net loss** and other comprehensive income and other financial information of the company for the quarter and year then ended.

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 (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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition



and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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.

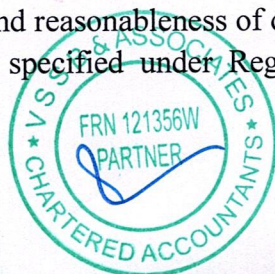
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of Listing Regulations.



- Conclude on the appropriateness of the 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 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the Standalone financial results that, individually or in aggregate, makes it probable that economic decisions of a reasonably knowledgeable users 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.

Other Matter

- a. The Company has recognized substantial losses consequent to destruction/damage of perishable stock-in-trade during Quarter 2 of the current financial year. Further, no insurance cover had been obtained by the Company for safeguarding such inventories and accordingly, the resultant loss has been fully absorbed by the Company.
- b. During the year, the Inventory of the Company includes Gold Bars kept in lockers and for the purpose of valuation of such inventory, the Management has provided us with a valuation report from an independent person and along with that also provided us a Management Representation Letter confirming the quantity and value of the said inventory, We have relied upon the same.
Further, it has been observed that no insurance coverage has been obtained by the Company in respect of such inventory to mitigate the associated risk of loss, theft or damage.
- c. The Company has generally been irregular in depositing undisputed statutory dues with the appropriate authorities within the prescribed due dates as required under applicable laws.



- d. The Company has provided loans and advances aggregating to Rs. 2,459.45 Lakhs during the year to various parties. We have not received external balance confirmations and supporting reconciliations in respect of such balances. Consequently, we are unable to determine the completeness and recoverability of the said loans and advances and the consequential effect thereof, if any, on the accompanying financial statements.
- e. Pursuant to conversion of warrants into equity shares effective 20th May 2025, the equity share capital of the Company increased during the reporting period. Accordingly, Basic Earnings Per Share (EPS) has been calculated after giving effect to such conversion in accordance with the applicable accounting standards.
- f. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the financial year ended March 31, 2026 and the audited year to date figures up to nine months ended December 31, 2025. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

Date : 27/05/2026
Place : Ahmedabad

For, **V S S B & Associates**
Chartered Accountants.
Firm Reg. No.121356W



A handwritten signature in blue ink, appearing to read "Vishves A. Shah".

Vishves A. Shah
Partner

Mem. No. 109944

UDIN: 26109944KJVLJM1086

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CIN: L51909GJ1986PLC008539

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Date: 27th May, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Result for the
Quarter and Year ended on 31st March, 2026**

Ref: Security Id: PERVASIVE / Code: 517172

We hereby declared that the Statutory Auditor of the Company, M/s. Vssb & Associates & Co. Chartered Accountants has issued Audit Report with Unmodified Opinion on Audited Financial Result for the Quarter and Year ended as on 31st March, 2026.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016.

Kindly take the same on your record and oblige us.

Thanking You.

For, Pervasive Commodities Limited

Fagun Chandrakant Soni
Managing Director
DIN: 10610730

PERVASIVE COMMODITIES LIMITED

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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

- Not Applicable

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

- There were no Related Party Transactions during the Quarter ended 31st March, 2026.

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):

- We further confirm that the Audit Report issued by the statutory auditors on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026 is with unmodified opinion