27 July 2026

To
Listing Department,
BSE Limited
Department of Corporate Services,
P.J Towers, Dalal Street,
Mumbai- 400 001

Script Code: 526544
ISIN: INE967B01028

Sub: Outcome of Board Meeting held on Monday, July 27, 2026

Dear Sir/Madam

With reference to the subject matter and pursuant to the Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. **Monday, July 27, 2026**, inter alia, has considered and approved the following:

1. **Financial Results:**

   Approved and taken on record the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 together with the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026.

   Take on record the declaration pursuant to Regulation 33(3)(d) of SEBI Listing Regulations, wherein the Company hereby declares and confirms that the Statutory Auditors – M/s. Ram Chandak & Associates, Chartered Accountants have issued an audit report with an unmodified opinion on the Audited Standalone and Consolidated Financial Statements for the financial year ended March 31, 2026.

2. **Noting of Resignation of Independent Director:**

   We would like to inform you that Ms. Sona Bachani, Independent Director of the Company, vide her letter dated July 27, 2026, have tendered her resignation from the position of Non-Executive Independent Director from the Board of the Company with effect from the close of business hours on July 27, 2026. Consequently, she shall also cease to be a member of the Nomination and Remuneration Committee and Chairperson of Stakeholders Relationship Committee of the Company.

   The Board of Directors of the Company place on record its appreciation for the valuable contribution and guidance provided by Ms. Sona Bachani during her association with the Company as an Independent Director.

   The details of the Resignation of Independent Director, as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-

POD2/I/3762/2026 dated January 30, 2026 is enclosed as **Annexure – A** and copy of the letter of resignation received from Ms. Sona Bachani is annexed.

3. **Appointment of Independent Director:**

On the recommendation of Nomination and Remuneration Committee, the Board has considered and approved the appointment of Mrs. Himali Maheshbhai Thakkar (DIN: 10752931) as an Additional Director designated as Non-Executive Independent Director of the Company for an initial term of 5 (five) consecutive years with effect from July 27, 2026 up to July 26, 2031, subject to approval of the members in the ensuing Annual General Meeting (AGM) of the Company.

Mrs. Himali Maheshbhai Thakkar is not related to any Director of the Company. Furthermore, we confirm that appointed director meets the independence criteria specified under the Companies Act, 2013 and SEBI Listing Regulations and she is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other such authority.

The details of the Appointment of Independent Director, as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as **Annexure – A**

4. **Appointment of Internal Auditor:**

Based on the recommendations of the Audit Committee, the Board has considered and approved the appointment of M/s. Apurva Shah & Co, Practicing Chartered Accountant as Internal Auditor of the Company for Financial Year 2026-27.

The details of the Appointment of Internal Auditor, as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as **Annexure – A**

5. **Reconstitution of Committees:**

Consequent upon the cessation of Ms. Sona Bachani as a Member of the Nomination and Remuneration Committee and Chairperson of Stakeholder Relationship Committee on resignation as an Independent Director, the Board of Directors has considered and approved the reconstitution of the Nomination and Remuneration Committee and Stakeholder Relationship Committee of the Board with effect from July 27, 2026. The reconstituted Committees shall be as under:

a. Nomination and Remuneration Committee:

Sr. No.	Name of Director	Designation in Committee	Category of Directorship
1.	Mohan Chandiramani	Chairman	Non-Executive - Independent Director
2.	Himali Thakkar	Member	Non-Executive - Independent Director
3.	Sushit Bakshi	Member	Non-Executive Director

Registered and Corporate Office :- 506, Fifth Floor, Venus Atlantis, Near Shell Petrol Pump, Prahalad Nagar Road, Ahmedabad, Gujarat, India, 380015
[P]:- +91 9879933230
[E]hello@sgligis.com
www.sgligis.com

b. Stakeholder Relationship Committee:

Sr. No.	Name of Director	Designation in Committee	Category of Directorship
1.	Murli Chandak	Chairman	Non-Executive - Independent Director
2.	Himali Thakkar	Member	Non-Executive - Independent Director
3.	Kantilal Vrajlal Ladani	Member	Executive Director

The Board Meeting was commenced at 05:00 PM and concluded at 06:00 PM.

Kindly take note of the same in your records.

For, SGL RESOURCES LIMITED

Kantilal Vrajlal Ladani
Digitally signed by Kantilal Vrajlal Ladani
Date: 2026.07.27 18:30:22 +05'30'

Kantilal Ladani
Whole Time Director and CFO
(DIN: 00016171)

Encl.: As Above

CIN:L22219GJ1992PLC017073

Registered and Corporate Office :- 506, Fifth Floor, Venus Atlantis, Near Shell Petrol Pump, Prahalad Nagar Road, Ahmedabad, Gujarat, India, 380015

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Annexure-A

Additional Disclosure under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular no HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular')

1. Resignation of Independent Director:

Sr. No.	Particulars	Details
1.	Reason for change viz. ~~Appointment~~, Resignation, ~~Removal, Death or Otherwise;~~	Due to pre-occupancy with other commitments
2.	Date of ~~Appointment/~~Cessation (as applicable) ~~and terms of Appointment~~	Cessation with effect from close of business hours on July 27, 2026
3.	Brief Profile ~~(in case of appointment)~~	Not Applicable
4.	Disclosure of Relationship between Directors ~~(in case of appointment)~~	Not Applicable
Additional Information in case of resignation of an Independent Director as per Para A (7B) of Part A of Schedule III of SEBI Listing Regulations, 2015		
5.	Letter of Resignation along with detailed reason for resignation	Copy of Resignation letter is enclosed
6.	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any	Not Applicable
7.	The independent director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided.	Ms. Sona Bachani had confirmed that there are no material reasons for her resignation other than those mentioned in her resignation letter.

2. Appointment of Independent Director:

Name of Appointee	Mrs. Himali Maheshbhai Thakkar
Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~;	Appointment The Board of Directors, on the recommendation of the Nomination and Remuneration Committee has approved the appointment of Mrs. Himali Maheshbahi Thakkar, as the Additional Director designated as Independent Director of the Company.
Date of Appointment and Terms of Appointment	27/07/2026
Brief Profile (In case of Appointment)	CS Himali Maheshbhai Thakkar is a Qualified Company Secretary with 9+ years of experience in corporate secretarial, legal, and

	regulatory compliance. She has expertise in listed company compliances under the Companies Act, 2013, SEBI (LODR) Regulations, Secretarial Standards, corporate governance, board and committee management, statutory filings, and liaison with regulatory authorities. She has served as Company Secretary & Compliance Officer of listed companies and is proficient in ensuring strong corporate governance and regulatory compliance.
Disclosure of Relationship between Directors (in case of Appointment	Not Applicable

3. Appointment of Internal Auditor:

Name of Auditor	M/s. Apurva Shah & Co
Reason for Appointment	The Board of Directors, on the recommendation of the Audit Committee has approved the Appointment of M/s Apurva Shah & Co, Practising Chartered Accountant (FRN 163848W), as the Internal Auditor for the Financial year 2026-27 to conduct Internal Audit of the Company.
Date of Appointment and Terms of Appointment	27/07/2026 The terms of appointment decided mutually between Internal Auditor and Board of Directors of the Company.
Brief Profile (In case of Appointment)	Mr. Apurvakumar K. Shah is a qualified professional and a member of the ICAI, having FRN 163848W. With a strong understanding of internal controls, risk management, compliance, and audit procedures, he brings a systematic and objective approach to reviewing business processes and financial controls. He is well-versed in identifying control gaps, evaluating operational efficiency, and supporting management in strengthening governance frameworks.
Disclosure of Relationship between Directors (in case of Appointment	Not Applicable

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

27 July 2026

To
Listing Department,
BSE Limited
Department of Corporate Services,
P.J Towers, Dalal Street,
Mumbai- 400 001

Script Code: 526544
ISIN: INE967B01028

Sub: Statement on Declaration of Unmodified Opinion on Audit Report

Dear Sir/Madam,

In pursuance to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we hereby declare and confirm that M/s. Ram Chandak & Associates, Statutory Auditors of the Company, have issued Audit Reports with Unmodified Opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026.

Kindly take note of the same in your records.

Thanking you,

For, SGL RESOURCES LIMITED

Kantilal Vrajlal Ladani
Digitally signed by Kantilal Vrajlal Ladani
Date: 2026.07.27 18:30:45 +05'30'

Kantilal Ladani
Whole Time Director and CFO
(DIN: 00016171)

Statement of Audited Financial Results (Standalone) for the quarter and year ended March 31, 2026						
						(Rs. in Lakhs)
Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from Operations	222.52	(826.57)	144.16	3,486.87	4,871.29
II.	Other Income	695.72	515.99	1,964.28	1,416.79	152.64
III.	**Total Income (I + II)**	**918.23**	**(310.58)**	**2,108.44**	**4,903.66**	**5,023.93**
IV.	**Expenses:**					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	517.50	-	517.50	
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-		
	Employee benefits expense	138.44	116.70	188.88	556.92	588.02
	Travel expense	4.87	5.96	3.65	17.41	15.94
	Finance costs	1.28	0.15	37.90	5.61	122.74
	Depreciation and amortisation expense	202.85	202.84	780.03	811.38	867.72
	Other expenses	599.80	(1,103.59)	1,203.70	2,984.00	3,284.28
	Total expenses (IV)	**947.24**	**(260.42)**	**2,214.16**	**4,892.82**	**4,878.70**
V.	**Profit before Exceptional Items and tax (III - IV)**	**(29.01)**	**(50.16)**	**(105.72)**	**10.84**	**145.23**
VI.	Exceptional Items		-			
VII.	**Profit before Tax (V-VI)**	**(29.01)**	**(50.16)**	**(105.72)**	**10.84**	**145.23**
VIII.	**Tax expense:**					
	(1) Current tax	8.84	8.83	(23.08)	85.04	53.89
	(2) Deferred tax	(46.19)	(20.69)	(70.44)	(86.56)	(53.07)
	(3) Tax adjustment of Previous Year	-	1.23	4.02	1.23	4.02
IX	**Profit for the period (VII-VIII)**	**8.34**	**(39.53)**	**(16.21)**	**11.14**	**140.40**
X	**Other Comprehensive Income/(Expense) (Net of Tax)**					
	A. (i) Items that will not be reclassified subsequently to profit or loss		-		-	-
	Remeasurement of the net defined liability/asset	(1.88)	-	(11.04)	(1.88)	(11.04)
	Income tax (expense)/ benefit on remeasurement of defined benefit plans	(2.30)	-	5.90	(2.30)	5.90
	Equity instruments through other comprehensive income	8.18	-	5.30	8.18	5.30
	Income tax expense on investments in equity instruments through OCI	(0.37)		(2.67)	(0.37)	(2.67)
	B. (i) Items that will be reclassified subsequently to profit or loss	-	-		-	-
	Total Other Comprehensive Income,net of tax	***3.63***	-	***(2.51)***	***3.63***	***(2.51)***
XI	**Total Comprehensive Income / (Expenses) (after Tax) (IX+X)**	**11.97**	**(39.53)**	**(18.72)**	**14.77**	**137.89**
XII	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	5,009.60	5,009.60	5,009.60	5,009.60
XIII	**Earnings per equity share:**					
	(1) Basic	0.00	(0.02)	(0.01)	0.00	0.08
	(2) Diluted	0.00	(0.02)	(0.01)	0.00	0.08

NOTES:

1	The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 27th July 2026 The Statutory Auditor of the Company have carried out the Audit of the above result.
2	The Company operates in a single segment.
3	The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.
4	The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year ended March 31, 2026 and March 31, 2025 and the unaudited published year to date figures up to the third quarter of the respective financial year.

For SGL RESOURCES LIMITED

SGL RESOURCES LIMITED AHMEDABAD

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date:27th July 2026

SGL
SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Statement of Assets and Liabilities (Standalone) as at March 31, 2026			
			(Rs. In Lakhs)
Particulars		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A	**Assets**		
A (I)	**Non-current Assets**		
(a)	Property, Plant & Equipment	48.58	135.09
(b)	Intangible Assets under development	9,475.70	9,475.70
(c)	Other Intangible Assets	926.41	1,717.94
(d)	Financial Assets		
	i) Investments	201.54	193.35
	ii) Other Financial Assets	4,391.26	308.14
(e)	Other Non Current Assets	-	1,800.00
(f)	Deferred tax Assets (net)	142.71	58.82
	Sub total of Non-current Assets	**15,186.20**	**13,689.04**
A (II)	**Current Assets**		
(a)	Inventories		
(b)	Financial Assets		
	i) Trade Receivables	2,275.41	4,800.05
	ii) Cash & Cash Equivalents	12.06	271.43
	iii) Bank Balance other than Cash & Cash Equivalents	708.97	974.90
	iv) Loans	11,132.88	5.73
	v) Others Financial Assets	30.00	76.97
(c)	Current Tax Asset (Net)	121.27	34.75
(d)	Other Current Assets	2,099.03	3,964.72
	Sub total of Current Assets	**16,379.62**	**10,128.55**
	Total Assets	**31,565.82**	**23,817.59**
B	**Equity and Liabilities**		
B (I)	**Equity**		
(a)	Equity Share Capital	5,009.60	5,009.60
(b)	Other Equity	13,494.24	13,479.49
	Total Equity	**18,503.84**	**18,489.09**
	Liabilities		
B (II)	**Non-current Liabilities**		
(a)	Financial		
	i) Borrowings	1,477.28	1,471.62
(b)	Provisions	40.22	68.64
	Total Non-current liabilities	**1,517.50**	**1,540.26**
B (III)	**Current Liabilities**		
(a)	Financial		
	i) Borrowings	6,579.30	111.91
	ii) Trade Payable		
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	963.81	1,376.71
	iii) Other Financial Liabilities	276.32	2,114.68
(b)	Other Current Liabilities	3,677.92	141.18
(c)	Provisions	47.13	43.76
(d)	Deffered Tax Liabilities (Net)	-	-
	Total Current Liabilities	**11,544.48**	**3,788.24**
	Total Liabilities	**13,061.98**	**5,328.50**
	Total Equity and Liabilities	**31,565.82**	**23,817.59**

For SGL RESOURCES LIMITED

SGL RESOURCES LIMITED AHMEDABAD

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date:27th July 2026

SGL RESOURCES LIMITED
Formerly Known as Scanpoint Geomatics Limited.

Cash flow (Standalone) Statements for the period ended March 31,2026

	PARTICULARS	As at March 31,2026	As at March 31,2025
A.	**Cash Flow from Operating Activities**		
	Net Profit/(Loss) before Tax	**10.84**	**145.23**
	Adjustments for:		
	Add:		
	Depreciation	811.38	867.72
	Loss on sales of Assets	23.23	4.10
	Interest Paid	5.61	122.74
	Less:		
	Interest Received	425.17	58.16
	Operating Profit/(Loss) before Working Capital Changes	**425.90**	**1,081.63**
	Adjustments for:		
	Trade Receivable	2,524.64	(1,915.48)
	Loans	4.18	176.84
	Other financial assets	(4,036.15)	315.77
	Other non current assets	1,800.00	(1,800.00)
	Other Current Assets	1,779.17	233.60
	Provisions	(26.94)	(10.51)
	Trade payables	(412.90)	(261.24)
	Other financial liabilities	(1,838.36)	(109.32)
	Other current liabilities	3,536.74	(42.56)
	Cash Generated from Operation	**3,756.27**	**(2,331.27)**
	Income tax Paid	**86.27**	**57.90**
	Net Cash Generated by operating activities	**3,670.01**	**(2,389.17)**
B.	**Cash Flow from Investing Activities**		
	Intangible Asset under development	-	(2,213.81)
	Acquisition/sales of property, plant and equipment	43.42	3.71
	Interest Received	425.17	58.16
	Intercorporate Loan	(11,131.33)	
	Chgange in other bank balances	265.93	22.04
	Net Cash used in Investing Activities	**(10,396.81)**	**(2,129.90)**
C.	**Cash Flow from Financing Activities**		
	Proceeds from issue of share capital (incl.securities premium)	-	9,734.22
	Borrowing	6,473.05	(4,833.68)
	Less:		
	Interest paid	5.61	122.74
	Net Cash used in Financing Activities	**6,467.44**	**4,777.80**
	Net Increase in Cash and Cash Equivalents	**(259.37)**	**258.73**
	Cash and cash equivalent as at beginning of year	**271.43**	**12.70**
	Cash and cash equivalent as at end of year	**12.06**	**271.43**

Components of cash and cash equivalents	As at March 31,2026	As at March 31,2025
Cash on Hand	0.18	18.04
Bank Balance	11.88	3.24
Fixed Deposits	-	250.15
	12.06	**271.43**

NOTES

Previous year's figure has been regrouped/rearranged wherever necessary to conform to current year's classification.

SGL RESOURCES LIMITED AHMEDABAD

For SGL RESOURCES LIMITED

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date:27th July 2026

RAM CHANDAK & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditors' Report on the Standalone Financial Results of SGL Resources Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
SGL Resources Limited (Formerly Known as Scanpoint Geomatics Limited)
Ahmedabad

Opinion

We have audited the accompanying statement of Standalone Financial Results of **SGL Resources Limited** ("the Company"), for the quarter and year ended **31st March, 2026,** ("the Results") 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 LODR Regulations')

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

i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the three months and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit of the financial results in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Ram Chandak & Associates
M.No. 193166
Chartered Accountants

Management's Responsibilities for the Standalone Financial Results

This Statement which is the responsibility of the Company's Board of Directors, has been approved by them for the issuance. The Results have been prepared on the basis of the annual financial results. The Board of Directors of the Company are responsible for the preparation and presentation of the Results that gives 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 under applicable Indian Accounting Standard 34 prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatements, whether due to fraud or error and to issue on 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 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 misstatements of the 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.

Ram Chandak & Associates
M.No. 193166
Chartered Accountants

• Obtain an understanding of internal controls 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 effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures mode by the management.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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, M/S Ram Chandak & Associates
Chartered Accountants
FRN: 151611W

Ram Chandak & Associates
M.No. 193166
Chartered Accountants

CA Ram Narayan Chandak
Partner
M. No. 193166
UDIN: 26193166KFFLJB9582
Date: 27.07.2026
Place: Ahmedabad

Statement of Audited Financial Results (Consolidated) for the quarter and year ended March 31, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from Operations	222.52	(826.57)	144.16	3,486.87	4,871.29
II.	Other Income	695.72	515.99	1,974.43	1,416.79	162.80
III.	**Total Income (I + II)**	**918.23**	**(310.58)**	**2,118.60**	**4,903.65**	**5,034.09**
IV.	Expenses:					
	Cost of Materials Consumed	-	517.50	-	517.50	-
	Purchases of Stock-in-Trade	-	-	-		
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-		
	Employee benefits expense	138.44	116.70	193.50	556.92	592.64
	Travel expense	4.88	5.96	3.65	17.41	15.94
	Finance costs	0.69	0.15	37.93	5.65	122.82
	Depreciation and amortisation expense	202.85	202.84	780.03	811.38	867.72
	Other expenses	599.91	(1,103.58)	1,204.16	2,984.28	3,284.88
	Total expenses (IV)	**946.77**	**(260.41)**	**2,219.28**	**4,893.13**	**4,884.00**
V.	*Profit before Exceptional items and tax (III - IV)*	*(28.54)*	*(50.17)*	*(100.68)*	*10.53*	*150.09*
VI.	Exceptional Items		-			
VII.	**Profit before Tax (V-VI)**	**(28.54)**	**(50.17)**	**(100.68)**	**10.53**	**150.09**
VIII.	**Tax expense:**					
	(1) Current tax	8.84	8.83	(23.08)	85.04	53.89
	(2) Deferred tax	(46.19)	(20.69)	(70.44)	(86.56)	(53.07)
	(3) Tax adjustment of Previous Year	-	1.35	4.02	1.35	4.02
IX	**Profit for the period (VII-VIII)**	**8.81**	**(39.66)**	**(11.18)**	**10.70**	**145.25**
	Profit for the period attributable to:					
	Owner of the company	**8.80**	**(39.62)**	**(11.17)**	**10.69**	**145.11**
	Non-Controlling Interest	**0.01**	**(0.04)**	**(0.01)**	**0.01**	**0.15**
X	**Other Comprehensive Income/(Expense) (Net of Tax)**					
	A. (i) Items that will not be reclassified subsequently to profit or loss		-		-	-
	Remeasurement of the net defined liability/asset	(1.88)	-	(11.04)	(1.88)	(11.04)
	Income tax (expense)/ benefit on remeasurement of defined benefit plans	(2.30)	-	5.90	(2.30)	5.90
	Equity instruments through other comprehensive income	8.18	-	5.30	8.18	5.30
	Income tax expense on investments in equity instruments through OCI	(0.37)		(2.67)	(0.37)	(2.67)
	B. (i) Items that will be reclassified subsequently to profit or loss	-	-		-	-
	Total Other Comprehensive Income,net of tax	**3.63**	**-**	**(2.51)**	**3.63**	**(2.51)**
XI	**Total Comprehensive Income / (Expenses) (after Tax) (IX+X)**	**12.44**	**(39.66)**	**(13.69)**	**14.33**	**142.74**
	Profit for the period attributable to:					
	Owner of the company	**12.43**	**(39.62)**	**(13.67)**	**14.31**	**142.60**
	Non-Controlling Interest	**0.01**	**(0.04)**	**(0.01)**	**0.01**	**0.14**
XII	Paid up Equity Share Capital (Face value of Rs. 2/- per share)	5,009.60	5,009.60	5,009.60	5,009.60	5,009.60
XIII	**Earnings per equity share:**					
	(1) Basic	0.00	(0.02)	(0.00)	0.00	0.08
	(2) Diluted	0.00	(0.02)	(0.00)	0.00	0.08

NOTES:

1. The above results were reviewed by Audit Committee and approved & taken on record by the Board of Directors at their meeting held on 27th July 2026 The Statutory Auditor of the Company have carried out the Audit of the above result.
2. The Company operates in a single segment.
3. The figures for the previous period have been regrouped / rearranged wherever necessary, to make them comparable with those of the current period.
4. The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year ended March 31, 2026 and March 31, 2025 and the unaudited published year to date figures up to the third quarter of the respective financial year.

For SGL RESOURCES LIMITED

SGL RESOURCES LIMITED AHMEDABAD

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date:27th July 2026

Statement of Assets and Liabilities (Consolidated) as at March 31, 2026			
			(Rs. In Lakhs)
	Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A	**Assets**		
A (I)	**Non-current Assets**		
(a)	Property, Plant & Equipment	48.58	135.09
(b)	Intangiable Assets under development	9,475.70	9,475.70
(c)	Other Intangible Assets	926.40	1,717.94
(d)	Financial Assets		
	i) Investments	200.54	192.36
	ii) Other Financial Assets	4,391.26	308.14
(e)	Other Non Current Assets	-	1,800.00
(f)	Deferred tax Assets (net)	142.71	58.82
	Sub total of Non-current Assets	**15,185.19**	**13,688.05**
A (II)	**Current Assets**		
(a)	Inventories		
(b)	Financial Assets		
	i) Trade Receivables	2,275.41	4,800.05
	ii) Cash & Cash Equivalents	12.07	271.51
	iii) Bank Balance other than Cash & Cash Equivalents	708.97	974.90
	iv) Loans	11,132.88	5.73
	v) Others Financial Assets	30.00	76.97
(c)	Current Tax Asset (Net)	121.27	34.74
(d)	Other Current Assets	2,099.04	3,964.72
	Sub total of Current Assets	**16,379.64**	**10,128.62**
	Total Assets	**31,564.83**	**23,816.67**
B	**Equity and Liabilities**		
B (I)	**Equity**		
(a)	Equity Share Capital	5,009.60	5,009.60
(b)	Other Equity	13,492.91	13,478.59
	Total Equity	**18,502.51**	**18,488.19**
	Liabilities		
B (II)	**Non-current Liabilities**		
(a)	Financial		
	i) Borrowings	1,477.28	1,471.62
(b)	Provisions	40.22	68.64
	Total Non-current liabilities	**1,517.50**	**1,540.26**
B (III)	**Current Liabilities**		
(a)	Financial		
	i) Borrowings	6,579.30	111.91
	ii) Trade Payable		
	Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	964.15	1,377.11
	iii) Other Financial Liabilities	276.32	2,114.26
(b)	Other Current Liabilities	3,677.92	141.18
(c)	Provisions	47.13	43.76
(d)	Deffered Tax Liabilities (Net)	-	-
	Total Current Liabilities	**11,544.82**	**3,788.22**
	Total Liabilities	**13,062.32**	**5,328.48**
	Total Equity and Liabilities	**31,564.83**	**23,816.67**

For SGL RESOURCES LIMITED

SGL RESOURCES LIMITED AHMEDABAD

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date:27th July 2026

Cash flow (Consolidated) Statements for the period ended March 31,2026`			
	PARTICULARS	As at March 31,2026	As at March 31,2025
A.	**Cash Flow from Operating Activities**		
	Net Profit/(Loss) before Tax	**10.53**	**150.08**
	Adjustments for:		
	Add:		
	Depreciation	811.38	867.72
	Loss on Sale of Assets	23.23	4.10
	Interest Paid	5.65	122.82
	Less:		
	Interest Received	425.17	58.16
	Operating Profit/(Loss) before Working Capital Changes	**425.62**	**1,086.56**
	Adjustments for:		
	Trade Receivable	2,524.64	(1,915.48)
	Loans	4.18	41.04
	Other financial assets	(4,036.15)	315.77
	Other non current assets	1,800.00	(1,800.00)
	Other Current Assets	1,779.15	233.61
	Provisions	(26.94)	(10.51)
	Trade payables	(412.96)	(271.16)
	Other financial liabilities	(1,837.94)	(109.96)
	Other current liabilities	3,536.74	(42.56)
	Cash Generated from Operation	**3,756.35**	**(2,472.69)**
	Income tax Paid	**86.39**	**57.90**
	Net Cash Generated by operating activities	**3,669.96**	**(2,530.59)**
B.	**Cash Flow from Investing Activities**		
	Intangible Asset under development	-	(2,072.38)
	Acquisition/sales of property, plant and equipment	43.43	3.71
	Interest Received	425.17	58.16
	Intercorporate Loan	(11,131.33)	
	Chgange in other bank balances	265.93	22.04
	Net Cash used in Investing Activities	**(10,396.80)**	**(1,988.47)**
C.	**Cash Flow from Financing Activities**		
	Proceeds from issue of share capital (incl.securities premium)	-	9,734.22
	Borrowing	6,473.05	(4,833.68)
	Less:		
	Interest paid	5.65	122.82
	Net Cash used in Financing Activities	**6,467.40**	**4,777.71**
	Net Increase in Cash and Cash Equivalents	**(259.44)**	**258.65**
	Cash and cash equivalent as at beginning of year	**271.51**	**12.86**
	Cash and cash equivalent as at end of year	**12.07**	**271.51**

Components of cash and cash equivalents	As at March 31,2026	As at March 31,2025
Cash on Hand	0.19	18.11
Bank Balance	11.88	3.25
Fixed Deposits	-	250.15
	12.07	**271.51**

NOTES

Previous year's figure has been regrouped/rearranged wherever necessary to conform to current year's classification.

For SGL RESOURCES LIMITED

SGL RESOURCES LIMITED AHMEDABAD

Mr. Kantilal Ladani
WTD & CFO
DIN: 00016171

Place:Ahmedabad
Date:27th July 2026

Independent Auditors' Report on the Consolidated Financial Results of SGL Resources Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
SGL Resources Limited (Formerly Known as Scanpoint Geomatics Limited)
Ahmedabad

Opinion

We have audited the accompanying statement of consolidated annual financial results of **SGL Resources Limited** (hereinafter referred to as "the Holding Company") and its subsidiaries, (the Holding Company and its subsidiaries collectively referred to as "the Group") for the quarter and year ended **31st March, 2026;** attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; as amended ('the LODR Regulations')

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

i. include the annual financial results of the following entities

Direct Subsidiaries:
Jyacad Solutions Private Limited

ii. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and

iii. give a true and fair view in conformity with the recognition and measurement principles laid in the Indian Accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the group for the 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. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance

Ram Chandak & Associates
M.No. 193166
Chartered Accountants

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.

Board of Directors' Responsibilities for the Consolidated Financial Results

The Consolidated Financial Results which are approved by the Board of Directors for issuance have been prepared on the basis of the consolidated annual financial results. The Holding Company's Board of Directors are responsible for the preparation and presentation of the these consolidated annual financial results that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down under applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the companies included in the Group and of its subsidiaries are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated financial results by the Directors of the Holding Company.

In preparing the consolidated financial results. the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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

Ram Chandak & Associates
M.No. 193166
Chartered Accountants

basis of these 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 consolidated 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 controls 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 effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures. and whether the consolidated financial results represent the underlying transactions and events in o manner that achieves fair presentation.

• We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33[8) of the LODR Regulations, as amended, to the extent applicable.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial results of such entities included in the consolidated financial results of which we ore the independent auditors.

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Materiality is the magnitude of misstatements in the Consolidated Financial Results that makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Results.

We communicate with those charged with governance of the Holding company 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 our relationships and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguards.

For, M/S Ram Chandak & Associates
Chartered Accountants
FRN: 151611W

Ram Chandak & Associates
M.No. 193166
Chartered Accountants

CA Ram Narayan Chandak
Partner
M. No. 193166
UDIN: 26193166XQMZOQ3633

Date: 27.07.2026
Place: Ahmedabad

Resignation letter

Date: 27 July 2026

To
The Board of Directors
SGL Resources Ltd
506, Venus Atlantis, 5th Floor, Near Shell Petrol Pump
Ahmedabad – 380015, Gujarat

Subject: Resignation from the office of Independent Director

Dear Sirs,

I, Sona Sunderlal Bachani, hereby tender my resignation from the office of Non-Executive Independent Director of SGL Resources Ltd with effect from 27 July 2026, due to pre-occupation with other commitments.

I request the Board to kindly take note of my resignation and to complete the necessary filings, intimations and corporate actions as may be required under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I further confirm that there are no other material reasons for my resignation other than those stated above.

I take this opportunity to thank the Board, the management and the fellow directors for the support and cooperation extended to me during my tenure with the Company.

Yours faithfully,

SONA SUNDERLAL BACHANI
Digitally signed by SONA SUNDERLAL BACHANI
Date: 2026.07.27 14:38:06 +05'30'

Sona Sunderlal Bachani
Non-Executive Independent Director
DIN: 10119435

27/7/2026

SGL RESOURCES LIMITED AHMEDABAD