



17.09.2026

To
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot C/1, G Block,
Bandra- Kurla Complex,
Mumbai – 400 051
NSE Code: ESSARSHPNG

Essar Shipping Limited
Essar House
11 K. K. Marg
Mahalaxmi
Mumbai- 400 034

Corporate Identification Number
L61200GJ2010PLC060285

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F + 91 22 2354 4312
www.essar.com

Dear Sir,

Subject: NSE Email dated 03.09.2026

With reference to the email received from the Exchange regarding the Outcome of Board Meeting – Financial Results submitted by Essar Shipping Limited (“Company”), wherein the following observations have been raised:

Discrepancy 1:

Machine Readable Form / Legible copy of Financial Results not submitted

Our Response: The Company has submitted the Financial Results along with the Outcome of the Board Meeting to the Exchange. However, due to an inadvertent technical, the Machine Readable copy of the Financial Results may not have been appropriately processed on the Exchange portal.

The Company has taken note of the observation and has re-submitted the financials in machine readable form to the Exchange for your records and necessary action.

Discrepancy 2:

Financial results submitted in XBRL with discrepancies-Figures of Consolidated EPS in XBRL are not matching with PDF

Our Response: With respect to the discrepancies observed in the XBRL filing, the same were inadvertent and occurred while preparing the XBRL instance. The Company has reviewed the XBRL filing and has uploaded the revised XBRL for your records.

The Company assures the Exchange that due care shall be exercised in future filings to ensure accuracy, consistency and completeness of the information submitted in XBRL and other prescribed formats.

In view of the above, we request the Exchange to kindly take the above clarification on record and consider the deficiencies as duly addressed.

Essar Shipping Limited

Registered Office: EBTSL Premises, ER-2 Building (Admn Bldg), Salaya, 44 KM, P.O. Box No.7, Taluka Khambalia, Devbhumi Dwarka, Gujarat-361305 **T** +91 2833 661444 **F** +91 2833661366

Email Id: esl.secretarial@essarshipping.co.in



The Company remains committed to ensuring timely, accurate and compliant disclosures to the Stock Exchanges.

Yours Sincerely

For **Essar Shipping Limited**

Habib Jan
Company Secretary & Compliance Officer
M. #: A22801

Encl: A/a

Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the statement of Standalone Unaudited Financial Results of Essar Shipping Limited for the quarter ended June 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors of
Essar Shipping Limited
CIN: L61200GJ2010PLC060285
Essar House, 11,
Keshavrao Khadye Marg,
Mahalaxmi, Mumbai – 400034

Introduction

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Essar Shipping Limited ("the Company") for the quarter ended June 30, 2026 together with notes thereon ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

Scope of review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for the financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain an assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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1. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 specified under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material Uncertainty Related to Going Concern

2. We draw attention to Note No. 4 to the Standalone Financial Results, which indicates that as on June 30, 2026, the net worth of the Company is eroded as it is incurring operating losses since last several years. The Company has accumulated losses of ₹ 5,972.55 crore as against share capital and reserves of ₹ 5218.23 crore.

The aforesaid conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The above factors give rise to a material uncertainty related to the Company's ability to continue as a Going Concern.

Further, during the preceeding financial year, the Management had taken several measures to improve liquidity position of the company and address the mismatch between current assets and current liabilities. These initiative include generating cash -flow from TUG operations and obtaining comfort letter from Group Companies confirming deferment of payment of accrued interest for at least 2 years. Due to aforesaid measures, company's current assets exceeds current liabilities by ₹ 8.09 crore. In view of these, the Financials have been prepared on a Going Concern basis.

We have relied on the management representations, as above, and based on the same, the Standalone Financial Results have been prepared by the management on going concern basis.

Our conclusion on the Standalone Financial Results is not modified for the above matters.

Emphasis of Matter

3. We draw attention to Note No. 5 of Standalone Financial Results that the Company has received an amount of Rs. 0.93 crores from its subsidiary, which has been recognized as an exceptional gain in the current year, as the same was previously impaired due to non-recoverability.
4. We draw attention to Note No. 6 to the Standalone Financial Results, wherein it is stated that during the preceeding year the Company received a notice from the Serious Fraud Investigation Office (SFIO) seeking submission of certain information and documents. The management has represented that it is in the process of providing the requisite details/information as sought by the authorities.



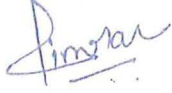
5. We draw attention to Note No. 7 The Company has netted off Rs. 331.26 crores payable to a wholly owned overseas subsidiary with the amount receivable from the said subsidiary. This is subject to pending application and approval from the regulatory authorities.

Our conclusion on the Standalone Financial Results is not modified for the above matters.

For Manohar Chowdhry & Associates

Chartered Accountants

Firm Registration No.: 001997S



Simran M. Vishwakarma

(Partner)

Membership Number: 616407

UDIN: 26616407KOENPS3427

Place: Mumbai

Date: August 12, 2026



ESSAR SHIPPING LIMITED					
Regd. Office: EBTSL Premises, ER-2 Building (Admin Building) Salaya, 44 KM, P.O. Box No.7, Taluka Khambalia, Devbhumi Dwarka, Gujarat - 361305					
esl.secretarial@essarshipping.co.in, website: www.essar.com, CIN: L61200GJ2010PLC060285					
Head Office: Essar House, 11, Keshavrao Khadye Marg, Mahalaxmi, Mumbai 400 034					
Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2026					
(₹ in crore)					
Sl.No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
I	Income from operations	0.04	0.04	4.25	4.33
II	Other income	0.27	1.39	47.78	65.67
III	Total income from operations (I+II)	0.31	1.43	52.03	70.00
IV	Expenses				
a)	Employee benefit expenses	1.02	0.37	1.13	2.46
b)	Finance costs	3.77	10.88	7.57	48.73
c)	Depreciation and amortisation expenses	0.19	0.19	0.19	0.76
d)	Other expenses	0.77	0.77	1.46	4.61
	Total expenses	5.75	12.20	10.36	56.56
V	Profit / (Loss) for the period / year before exceptional items and tax (III-IV)	(5.44)	(10.77)	41.67	13.45
VI	Exceptional items (refer Note no.3)				
	Income	0.93	206.92	-	606.28
	Expense	-	-	-	(67.00)
VII	Profit / (Loss) for the period / year before tax and after exceptional items (V+VI)	(4.52)	196.15	41.67	552.73
VIII	Tax expenses	-	-	-	-
IX	Profit / (Loss) after tax (VII+VIII)	(4.52)	196.15	41.67	552.73
X	Other comprehensive income net of tax	0.10	-	-	0.39
XI	Total comprehensive profit/ (loss) net of tax (IX+X)	(4.42)	196.15	41.67	553.12
XII	Paid-up equity share capital (face value of ₹10/- each)	206.98	206.98	206.98	206.98
XIII	Reserves excluding revaluation reserves	-	-	-	(956.87)
XIV	Earnings per share before exceptional items (EPS)				
	(a) Basic (in ₹)	*(0.26)	*(0.52)	*2.01	0.65
	(b) Diluted (in ₹)	*(0.26)	*(0.52)	*2.01	0.65
XV	Earnings per share after exceptional items (EPS)				
	(a) Basic (in ₹)	*(0.22)	*9.48	*2.01	26.71
	(b) Diluted (in ₹)	*(0.22)	*9.48	*2.01	26.71
	* Not annualised				

Red.



1

The above Standalone Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on August 12,2026.

2

The Company derives income from the charter hire of vessel under bareboat charter arrangements.

3

Exceptional Items comprise of the following:

Particulars	Quarter ended			Year ended
	June 30, 2026	March 31,2026	June 30,2025	March 31,2026
	Unaudited	Unaudited	Unaudited	Audited
Income				
Reversal of provision for impairment of loans and advances receivable from subsidiary	0.75	168.63	-	493.21
Foreign exchange gain on Reversal of Provision for impairment	0.18	38.29	-	113.08
Provision for doubtful/impairment of receivables	-	-	-	67.00

4

As on 30th June 2026, the net worth of the Company is eroded as it is incurring operating losses since last several years. The Company has accumulated losses of ₹5972.55 crore as against share capital and reserves of ₹5218.23 crore.

Further, during the preceeding financial year, the Management had taken several measures to improve liquidity position of the company and address the mismatch between current assets and current liabilities. These initiative include generating cash -flow from TUG operations and obtaining comfort letter from Group Companies confirming deferment of payment of accrued interest for at least 2 years. Due to aforesaid measures, company's current assets exceeds current liabilities by ₹8.09 crore.

On basis of the above, the Company have prepared the financials on Going concern basis.

5

Exceptional Income of ₹0.93 crore includes reversal of impairment on loan given to subsidiary of ₹0.75 crore on account of amount realised during the year, foreign exchange gain of ₹0.18 crore on the amount realised and provision for impairment of loans.

6

During the preceeding financial year, Ministry of Corporate Affairs (MCA) has initiated an investigation against company under the Serious Fraud Investigation Office(SFIO). The company has been fully complying with all the requirements, including submission of the requisite documents and information from time to time. The aforesaid matter has also been duly intimated to stock exchange.

7

The receivables from one of the foreign subsidiary Company is set-off against the payable to the same foreign subsidiary Company and subject to approval from relevant statutory authority.

8

The figures of the previous period(s) / year have been regrouped / reclassified wherever necessary.

Place : Mumbai

Date : August 12,2026

For and on behalf of the Board

SAR SHIPPING LTD.

MUMBAI

Rajesh Desai

Executive Director

(DIN: 08848625)

Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the statement of Consolidated Unaudited Financial Results of Essar Shipping Limited for the quarter ended June 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors of

Essar Shipping Limited

CIN: L61200GJ2010PLC060285

Essar House, 11, Keshavrao Khadye Marg,

Mahalaxmi, Mumbai – 400034

1. Introduction

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Essar Shipping Limited (the "Parent") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended June 30, 2026 together with notes thereon ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended June 30, 2026, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for the financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain an assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.

The accompanying Statement includes the financial results of the following entities:

Holding Company:

i. Essar Shipping Limited

Subsidiaries:

i. OGD Services Holding Limited

ii. Essar Shipping FZCO, Dubai UAE (formerly known as Essar Shipping DMCC)

iii. Corporation Gargnano, S.A. de C.V., Mexico

3. Conclusion

Based on our review conducted and procedures performed stated in the paragraphs above, on the consideration of review reports of the auditors of the subsidiary companies not reviewed by us and management certified unaudited financial results of subsidiaries referred to in paragraph 8 and 9 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, including the manner in which it is disclosed or that it contains any material misstatements.

4. Material Uncertainty Related to Going Concern

We draw attention to Note No. 5 to the Consolidated Financial Results, which indicates that as at June 30, 2026, the Group has incurred losses from operations over the last several years resulting in erosion of its net worth. The Group has accumulated losses of approximately Rs. 4816.25 crore as against share capital and reserves of approximately Rs. 2975.72 crore.

The aforesaid conditions indicate the existence of a material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern.

During the period, the Parent has booked charter hire income on a tug. Parent's management is actively pursuing measures to improve the Parent's financial position and undertaking steps to mitigate the mismatch between current assets and current liabilities during the year. In view of these, the Consolidated Financial Results have been prepared on a Going Concern basis.

We have relied on the management's representation as stated above, and based on the same, the Consolidated Audited Financial Results of the Group have been prepared on a going concern basis.

Our conclusion is not modified in respect of this matter.



5. Emphasis of Matter

We draw attention to Note No. 8 to the Consolidated Unaudited Financial Results, wherein it is stated that during the year the Parent has received a notice from the Serious Fraud Investigation Office (SFIO) seeking submission of certain information and documents. The management has represented that it is in the process of providing the requisite details/information as sought by the authorities.

We draw attention to Note No. 7 of the Consolidated Unaudited Financial Results, wherein the Company has recognized Exceptional gain of ₹258.02 crores which is on account of reversal of impairment on receivables in case of one of the foreign subsidiary company.

6. We draw attention to Note No. 6 of the Consolidated Unaudited Financial Results, wherein accompanying Statement does not include the financial results of the following entities:

Subsidiary company: OGD Services Limited - The Company has not been consolidated as it is under liquidation.

Associate company: Seros Oilfields Services India Limited - The Company has not been consolidated since its immediate parent/associate/joint venture is under liquidation process.

Joint Venture: Seros Drilling Private Limited - The Company has not been consolidated since its immediate parent/associate/joint venture is under liquidation process.

7. The accompanying Statement includes the unaudited interim standalone financial results, in respect of—

A subsidiary, whose unaudited interim financial results reflect total assets of Rs. 316.73 crore as at June 30, 2026, total revenues of Nil, total profit after tax of Rs. 255.63 crore, total comprehensive profit of Rs. 255.63 crore for the quarter ended June 30, 2026 as considered in the Statement which have been reviewed by us.

The subsidiary is located outside India and its financial results have been prepared in accordance with the accounting principles generally accepted in that country. The Parent Company's management has converted those financial results from the accounting principles generally accepted in that country to the accounting principles generally accepted in India to enable consolidation with the Parent Company's financial statements.

Our conclusion on the Statement is not modified in respect of the above matter.

8. We did not review the financial results of one subsidiary included in the consolidated unaudited financial results, whose financial results reflect total assets of Rs. 456.63 crore as at June 30, 2026 and total revenues of Rs. NIL, total net loss after tax of Rs 19.74 crore and total comprehensive loss of Rs. 19.74 crore for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and such other auditors.

Our conclusion on the Statement is not modified in respect of the above matter



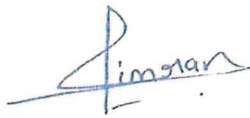
9. The consolidated unaudited financial results include the interim financial results of its subsidiary which have not been reviewed and audited by their auditors, whose financial results reflect total assets of Rs. 0.92 crore as at June 30, 2026 and total revenues of Rs. NIL, total net loss after tax of Rs. 0.04 crore and total comprehensive loss of Rs. 0.04 crore for the quarter ended June 30, 2026, as considered in the Consolidated Unaudited Financial Results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Manohar Chowdhry & Associates

Chartered Accountants

Firm Registration No.: 001997S



Simran M. Vishwakarma
(Partner)

Membership Number: 616407

UDIN: 26616407LTAGHB3021

Place: Mumbai

Date: 12th August 2026

ESSAR SHIPPING LIMITED						
Regd. Office: EBTSL Premises, ER-2 Building (Admin Building) Salaya, 44 KM, P.O. Box No.7, Taluka Khambalia, Devbhumi Dwarka, Gujarat - 361305 esi.secretarial@essarshipping.co.in, website: www.essar.com, CIN:L61200GJ2010PLC060285						
Head Office: Essar House, 11, Keshavrao Khadye Marg, Mahalaxmi, Mumbai 400 034						
Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2026						
(₹ in crore)						
Sl.No.		Particulars	Quarter ended			Year ended
			30.06.2026	31.03.2026	30.06.2025	31.03.2026
			Unaudited	Unaudited	Unaudited	Audited
I	a)	Income from operations	0.04	0.04	1.69	1.78
	b)	Other income	0.27	31.75	47.81	96.15
		Total income from operations	0.31	31.78	49.51	97.93
II		Expenses				
	a)	Operating expenses	0.28	0.52	1.88	4.81
	b)	Employee benefits expenses	1.72	1.32	1.54	5.54
	c)	Finance costs	24.69	27.62	15.54	94.06
	d)	Depreciation	0.20	0.19	0.19	0.78
	e)	Other expenses	1.03	1.81	2.99	7.41
		Total expenses	27.92	31.46	22.15	112.60
III		Profit / (Loss) for the period / year before exceptional items, tax and share of profit of associate	(27.61)	0.32	27.36	(14.66)
IV		Exceptional items (refer note 3)				
		Income	258.02	113.08	-	118.58
		Expense	-	(148.97)	-	(215.97)
V		Profit / (Loss) for the period / year after exceptional items and before tax	230.41	(35.57)	27.36	(112.06)
VI		Tax expenses	-	-	-	-
VII		Profit / (Loss) for the period / year after tax before share of profit of associate	230.41	(35.57)	27.36	(112.06)
VIII		Share of profit / (loss) of associate	-	-	-	-
IX		Profit / (Loss) for the period / year after share of profit / (loss) of associate	230.41	(35.57)	27.36	(112.06)
		Attributable to:				
		-Shareholders of the Parent	230.41	(35.57)	27.36	(112.06)
		-Non-controlling interests	-	-	-	-
X		Other comprehensive income net of tax	0.10	(0.39)	-	-
XI		Total comprehensive profit / (loss) net of tax	230.51	(35.96)	27.36	(112.06)
		Attributable to:				
		-Shareholders of the Parent	230.51	(35.96)	27.36	(112.06)
		-Non-controlling interests	-	-	-	-
XII		Paid-up equity share capital (face value of ₹10/- each)	206.98	206.98	206.98	206.98
XIII		Total Reserves				(2,280.13)
XIV		Earnings per share before exceptional items (EPS)				
	(a)	Basic (in ₹)	*(1.33)	*(0.02)	*1.32	(0.71)
	(b)	Diluted (in ₹)	*(1.33)	*(0.02)	*1.32	(0.71)
XV		Earnings per share after exceptional items (EPS)				
	(a)	Basic (in ₹)	*11.13	*(1.72)	*1.32	(5.41)
	(b)	Diluted (in ₹)	*11.13	*(1.72)	*1.32	(5.41)
		* Not annualised				



ESSAR SHIPPING LIMITED				
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Head Office: Essar House, 11, Keshavrao Khadye Marg, Mahalaxmi, Mumbai 400 034				
Unaudited Consolidated Segment wise Revenue, Results and Capital employed for the quarter ended 30th June, 2026				
Particulars	(₹ in crore)			
	Quarter ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue				
Operating Income				
Fleet operating and chartering	0.04	0.04	4.25	4.33
Rig operating and chartering	-	-	-	-
Total	0.04	0.04	4.25	4.33
Less: Inter segment revenue	-	-	(2.56)	(2.56)
Total Income from operations	0.04	0.04	1.69	1.78
Other income unallocated	0.27	31.75	47.81	96.15
Total Income	0.31	31.78	49.51	97.93
Segment Results				
Fleet operating and chartering	(1.67)	0.11	46.69	59.62
Rig operating and chartering	(1.24)	27.84	(3.79)	19.78
Total	(2.91)	27.94	42.90	79.40
Less: Unallocated interest and finance costs	(24.69)	(27.62)	(15.54)	(94.06)
Profit / (Loss) before tax	(27.61)	0.32	27.36	(14.67)
Exceptional items	258.02	(35.90)	-	(97.40)
Profit / (Loss) for the period / year after exceptional items	230.41	(35.57)	27.36	(112.06)
Less: Tax expense	-	-	-	-
Profit / (Loss) for the period / year before share of profit of associate	230.41	(35.57)	27.36	(112.06)
Share of profit / (loss) of associate	-	-	-	-
Profit / (Loss) for the period / year after share of profit / (loss) of associate	230.41	(35.57)	27.36	(112.06)
Capital employed (segment assets-segment liabilities)				
Fleet operating and chartering	20.27	25.74	(76.37)	25.74
- Assets	15.61	18.68	31.78	18.68
- Liabilities	4.66	7.06	(108.16)	7.06
Oilfields services	1,723.55	1,559.98	(746.97)	1,559.98
- Assets	523.34	261.03	220.67	261.03
- Liabilities	1,200.22	1,298.96	(967.64)	1,298.96
Unallocated	66.26	59.44	(77.46)	59.44
- Assets	21.53	19.40	16.24	19.40
- Liabilities	44.73	40.04	(93.71)	40.04
Total	1,810.09	1,645.17	(900.80)	1,645.17
Place: Mumbai Date: 12 August 2026  For and on behalf of the Board <i>Rajesh Desai</i> Rajesh Desai Executive Director (DIN: 08848625)				