



May 11, 2026

To, BSE Limited, Department of Corporate Affairs, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Maharashtra, India	Scrip Code: 500159 Security ID: METROGLOBL ISIN: INE085D01033
---	--

Subject: Outcome of Board Meeting, Submission of Audited Financial Results for the Quarter and Financial Year ended March 31, 2026 and Recommendation of a Final Dividend

Reference: Regulation 30 & 33 and Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Please refer to our earlier letter dated Friday, May 01, 2026, wherein we have intimated the convening of our board meeting on Monday, May 11, 2026 for consideration and approval of the Audited Financial Results of the Company for the Quarter and Financial year ended March 31, 2026 and other allied matters.

In this regard, please be informed that the Meeting of the Board of Directors of the Company was held today at 03:00 p.m. and the Board of Directors have, inter-alia, approved and taken on record the following:

1. Audited Standalone Financial Results and Audited Consolidated Financial Results of the Company and its subsidiaries under Ind AS for the quarter and financial year ended March 31, 2026 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
2. Audited Financial Statements (Standalone and Consolidated) for the financial year ended March 31, 2026;
3. Recommended a Final Dividend of ₹ 2.5/- per Equity Share of ₹ 10/- each (25%) for the financial year 2025-26, subject to declaration of the same by the shareholders at 34th Annual General Meeting of the Company to be held within the stipulated timeline as per the Companies Act, 2013 and the Rules made thereunder;
4. Re-Appointment of M/s. Khokhani & Associates, Chartered Accountants, (FRN No. 151367W), Ahmedabad, as Internal Auditors of the Company for the financial year 2026-27; and





5. Other approvals and noting's related to and required in the normal course of business.

Please find attached herewith the followings:

1. Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial year ended March 31, 2026;
2. Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results; and
3. Declaration of unmodified opinion
4. The details required under Regulation 30 of the Listing Regulations for appointment of Internal Auditors are enclosed herewith as "Annexure A".

The Board Meeting after the adoption and discussion of the agenda items concluded at 4:20 p.m. The above information is also available on the website of the Company at www.metrogloballimited.com.

You are requested to take the same on your record.

Thanking you,

For Metroglobal Limited

Hetal Koradia

Company Secretary and Compliance Officer

ACS No.:56454



Encl. As above



Independent Auditors' Report on Standalone Financial Results of Metroglobal Limited pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of

Metroglobal Limited

We have audited the accompanying Statement of Standalone Financial Results of **Metroglobal Limited ("the Company")** for the year ended March 31, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds 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 intend 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 financial reporting process of the Company.

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 controls.
- Obtain an understanding of internal financial 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 the Management and Board of Directors.
- Conclude on the appropriateness of the 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 Statement 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 Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters

The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

For, KPSJ & ASSOCIATES LLP
Chartered Accountants
(FRN: 124845W / W100209)

Prakashchandra Parakh

Prakashchandra Parakh
[Partner]
M. No.: 039946
UDIN: 26039946DHZCKS6680



Place: Ahmedabad
Date: 11/05/2026



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

(Rs. in Lakhs except EPS data)

Particulars	Quarter Ended			Year Ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1. Income					
a) Net Sales/Income from Operations	3,620.08	6,488.76	4,354.20	23,511.48	23,968.27
b) Other Income	66.76	528.92	652.46	1,040.45	1,398.09
Total Income	3,686.84	7,017.68	5,006.66	24,551.93	25,366.36
2. Expenses					
a) Cost of materials consumed	-	-	-	-	-
b) Purchase of stock-in-trade	2,861.34	5,628.61	3,641.44	21,125.93	20,266.68
c) Changes in inventories of finished goods, work-in progress and stock-in-trade	(117.12)	274.93	5.23	(46.79)	1,673.06
d) Employee benefits expense	72.74	59.13	62.19	242.71	229.20
e) Finance Cost	17.77	19.75	6.79	72.87	55.81
f) Depreciation and amortization expense	23.17	23.70	20.53	88.60	81.99
g) Other expenses	137.66	33.71	125.84	278.10	217.96
Total Expenses	2,995.56	6,039.83	3,862.02	21,761.42	22,524.70
3. Profit before Exceptional, Extra ordinary items & tax (1-2)	691.28	977.85	1,144.65	2,790.51	2,841.66
4. Exceptional Items (Refer Note 9)	(250.00)	-	1,694.35	(250.00)	1,694.35
5. Extraordinary Items	-	-	-	-	-
6. Profit before tax (3-(4+5))	941.28	977.85	(549.70)	3,040.51	1,147.31
7. Tax Expense					
(i) Current tax	265.59	286.53	(120.57)	859.15	248.08
(ii) Deferred tax	6.81	1.31	(47.53)	21.60	(37.14)
(iii) Short/Excess provisioning of earlier years	0.00	-	-	8.95	0.06
8. Profit after tax for the period (6-7)	668.88	690.01	(381.61)	2,150.81	936.32
9. Other Comprehensive Income/ -loss (net off tax)					
(a) Re-measurement of net defined benefit liability (net off tax)	(3.83)	-	(0.80)	(3.83)	(0.80)
(b) Equity instruments through other comprehensive income i.e. gain or loss due to valuation of investments	(1,290.10)	90.56	(349.30)	(529.51)	(70.98)
10. Total Comprehensive Income (8+9)	(625.05)	780.57	(731.71)	1,617.47	864.53
11. Paid up Equity Share Capital (Face value Rs 10/-)	1,233.44	1,233.44	1,233.44	1,233.44	1,233.44
12. Other Equity excluding revaluation reserve	-	-	-	37,715.23	36,344.40
13. Earning Per Share (Face value Rs 10/-) (not annualised) (Excluding Other Comprehensive Income)					
(a) Basic EPS	5.42	5.59	(3.09)	17.44	7.59
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375
(b) Diluted EPS	5.42	5.59	(3.09)	17.44	7.59
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375
14. Earning Per Share (Face value Rs 10/-) (not annualised) (Including Other Comprehensive Income)					
(a) Basic EPS	(5.07)	6.33	(5.93)	13.11	7.01
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375
(b) Diluted EPS	(5.07)	6.33	(5.93)	13.11	7.01
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375

See accompanying Notes to Financial Results

For & on behalf of the Board of Directors



Gautam M. Jain
Chairman & Managing Director
DIN : 00160167

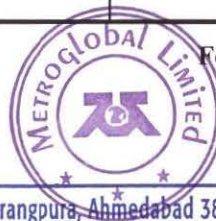
Place: Ahmedabad
Date: May 11, 2026



STATEMENT OF AUDITED STANDALONE ASSETS & LIABILITIES AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant & Equipment	4,507.71	3,102.94
(b) Capital Work-in-Progress		
(c) Financial Assets		
(i) Investments	12,001.78	17,127.64
(ii) Other Financial Assets	36.42	2,555.73
(d) Other Non-current assets	328.21	412.44
Total Non-current assets	16,874.12	23,198.75
Current assets		
(a) Inventories	392.81	346.02
(b) Financial Assets		
(i) Trade receivables	22.63	0.02
(ii) Cash and cash equivalents	2,696.95	388.24
(iii) Short Term Loans & Advances	16,701.88	13,485.69
(iv) Other bank balances	4,788.91	789.92
(c) Other Current assets	1,076.42	2,172.67
Total Current assets	25,679.60	17,182.56
Total Assets	42,553.72	40,381.31
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,233.44	1,233.44
(b) Other equity	39,641.02	38,270.23
Total Equity	40,874.46	39,503.67
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	250.23	269.71
(b) Provisions	6.25	2.33
(c) Deferred tax liabilities (Net)	119.93	98.31
Total Non-current liabilities	376.41	370.35
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	83.33	86.87
(ii) Other Financial Liabilities	19.44	16.71
(iii) Trade payables		
i. Total Outstanding dues of Micro Enterprises and Small Enterprises	6.86	6.12
ii. Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	148.26	10.70
(b) Other Current liabilities	182.91	136.17
(c) Provisions	862.05	250.72
Total Current liabilities	1,302.85	507.29
Total Equity and Liabilities	42,553.72	40,381.31



For & on behalf of the Board of Directors

Gautam M. Jain

Chairman & Managing Director

DIN : 00160167

Place: Ahmedabad

Registered Office: 301-102, 301P, Opp. Girish Cold Drinks, C.G. Road, Navrangpura, Ahmedabad 380 009, Gujarat, INDIA

CIN : L21010GJ1992PLC143784 Phone : 91-79 - 2646 8016, 2646 9150

Email : marketing@metroglobal.in Web : www.metrogloballimited.com



STATEMENT OF AUDITED STANDALONE CASH FLOW STATEMENT FOR THE
FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	For The Year Ended	
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
(A) Cash flow from operating activities:		
Net profit before taxes	3,040.51	1,147.31
Adjustments for:		
Depreciation	88.60	81.99
Profit/Loss on Sale of Fixed Assets	(42.90)	(591.70)
Interest Expense	72.87	55.81
Profit/Loss on Sale of Investments	(960.79)	(780.46)
Dividend Income	(32.97)	(23.81)
Operating profit before working capital changes	2,165.33	(110.86)
Adjustments for:		
(Increase)/Decrease in inventory	(46.78)	1,673.05
(Increase)/Decrease in trade receivables	(22.61)	1.87
(Increase)/Decrease in other current assets	1,096.25	(1,259.25)
(Increase)/Decrease in other non-current assets	84.23	2,735.62
(Increase)/Decrease in other financial assets	(696.87)	1,704.83
Increase/(Decrease) in short-term borrowings	(3.54)	(2,875.00)
Increase/(Decrease) in other financial liabilities	2.73	3.97
Increase/(Decrease) in trade payables	138.28	(12.01)
Increase/(Decrease) in other current liabilities	46.73	(1.36)
Cash (used in)/generated from operating activities before taxes	2,763.76	1,860.86
Direct taxes paid	256.67	445.18
Net cash (used in)/generated from operating activities (A)	2,507.09	1,415.68
Add:- Cash flow from Extraordinary Items		-
Net cash (used in)/generated from operating activities (A)	2,507.09	1,415.68
(B) Cash flow from investing activities:		
Dividend income	32.97	23.81
(Increase)/Decrease in investments	5,557.14	(2,063.30)
(Increase)/Decrease of fixed assets	(1,450.45)	881.42
Net cash (used in)/generated from investing activities (B)	4,139.66	(1,158.08)
(C) Cash flow from financing activities:		
Increase/(Decrease) in long-term borrowings	(19.48)	248.17
Interest paid	(72.87)	(55.81)
Dividend Paid	(246.69)	(246.69)
Net cash (used in)/generated from financing activities (C)	(339.04)	(54.33)
Net decrease in cash & cash equivalents during the period (A+B+C)	6,307.71	203.27
Cash & Bank Balance (At the beginning of the year)	1,178.16	974.89
Cash & Bank Balance (At the end of the year)	7,485.87	1,178.16

For & on behalf of the Board of Directors



Gautam M. Jain
Chairman & Managing Director
DIN : 00160167

Place: Ahmedabad
Date: May 11, 2026



STATEMENTS OF AUDITED STANDALONE SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1. Segment Revenue					
(a) Trading & Finance	3,686.84	6,952.08	5,001.44	24,481.60	25,306.38
(b) Infrastructure & Realty	0.00	65.60	5.22	70.33	59.97
Total Income	3,686.84	7,017.68	5,006.66	24,551.93	25,366.36
2. Segments Results					
Profit/(Loss) before tax					
(a) Trading & Finance	941.28	977.85	(549.71)	3,040.51	1,147.34
(b) Infrastructure & Realty	-	-	-	-	(0.03)
Total Profit/(Loss) before Tax	941.28	977.85	(549.71)	3,040.51	1,147.31
3. Capital Employed (Segment assets- Segment Liabilities)					
(a) Trading & Finance	39,351.33	39,908.79	37,766.07	39,351.33	37,766.07
(b) Infrastructure & Realty	1,523.13	1,590.70	1,737.60	1,523.13	1,737.60
Total	40,874.46	41,499.49	39,503.67	40,874.46	39,503.67

For & on behalf of the Board of Directors



Gautam M. Jain
Chairman & Managing Director
DIN : 00160167

Place: Ahmedabad
Date: May 11, 2026



Notes:

1. The above Audited Financial Results have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors in their meetings held on Monday, May 11, 2026. The Statutory Auditors have expressed an unmodified audit opinion.

2. These financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other Accounting Principles generally accepted in India.

3. Figures for the previous periods are Re-classified / Re-arranged / Re-grouped, wherever necessary, to correspond with the current period's Classification / Disclosure.

4. The managing director and chief financial officer certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the board of directors.

5. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year ended on March 31, 2026 and the published year to date figures upto third quarter of the current financial year.

6. As per Indian Accounting Standard 108 'Operating Segments', the Company has reported 'Segment wise Information' in Audited Financial Results.

7. The Board has recommended a final dividend of ₹ 2.5/- (i.e. 25%) per Equity Share of 10/- (Rupees ten only) each for the financial year ended on March 31, 2026. Payment of the same is subject to the approval of shareholders in their ensuing 34th annual general meeting.

8. During the year, the Company has recognized an Exceptional Item on account of recovery pertaining to Mundara Estate Developers Limited, as explained in Note 9.

9. Following the conclusion of the Corporate Insolvency Resolution Process (CIRP) for Mundara Estate Developers Limited (MEDL), the Company received only a partial recovery of its outstanding dues. Consequently, the Company had previously recognized an exceptional loss of ₹1,694.35 Lakhs, representing the write-off of the unrecovered balance.

During the current financial year, the Company successfully recovered ₹250 Lakhs against these dues. This amount has been recognized as income and disclosed under Exceptional Items in the Statement of Profit and Loss, as it constitutes a recovery of amounts previously written off. The Company remains committed to maximizing recovery and continues to pursue all available legal recourses, including the enforcement of personal guarantees provided by the guarantors to recover the remaining outstanding balance.

10. The Hon'ble Securities Appellate Tribunal (SAT), via its order dated March 09, 2026, in Appeal No. 617 of 2021 (in the matter of Riddhi Siddhi Gluco Biols Limited & Ors.), set aside the earlier order imposing a two-year debarment from the securities market. The SAT has substituted this with a reduced debarment period of three (3) months from the date of the order.

The Company notes that several key submissions made during the proceedings were not recorded in the final order. While the Company does not agree with the findings of the SAT, it has decided, as a





matter of prudence and respect for regulatory processes, to comply with the order and restrain from accessing the securities market for the stipulated three-month period. Based on the current assessment, the Company does not expect any material adverse impact on its financial statements, and no provision has been recognized in the books of account. Beyond the temporary regulatory restriction, the matter does not have further financial implications.

11. On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, subsuming existing labour laws. The Ministry of Labour and Employment has also issued draft rules and clarifications in this regard.

Based on the above, the Company has reviewed and restructured the remuneration of its employees. The impact of such restructuring has been considered in the Statement of Profit and Loss for the year ended March 31, 2026. Considering the size of the Company and the number of employees, the impact is not material to the financial statements. The Company will continue to monitor the finalisation of applicable rules and any further clarifications from the Government and will account for the impact of such changes, if any, in the relevant period.

12. The Above Financial Results are available on the BSE Limited website www.bseindia.com and on the Company's website www.metrogloballimited.com.

For & on behalf of the Board of Directors



Gautam M. Jain

Chairman & Managing Director

DIN : 00160167

Place : Ahmedabad

Date : May 11, 2026



Independent Auditors' Report on Consolidated Financial Results of Metroglobal Limited pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of

Metroglobal Limited

We have audited the accompanying Statement of Consolidated Financial Results of **Metroglobal Limited** ("the Parent" or "the Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") and its associates and jointly controlled entities for the year ended March 31, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and other financial information of subsidiaries, jointly controlled entities and associates referred to in paragraph 2 of Other Matters Paragraph, the aforesaid statement:

- a. includes the results of the Parent Company, subsidiaries, jointly controlled entities and associates as given in Annexure to this Report;
- b. is presented in accordance with the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. gives a true and fair view in conformity with applicable Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit and total comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 Act 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 opinion on the Consolidated Financial Results.



Management's Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Parent Company's Management and approved by the Board of Directors, has been compiled from the related audited Consolidated Financial Statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles as laid down in accordance with Indian Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended.

The respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and of its associates and jointly controlled entities 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 Consolidated 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 Management and the Directors of the Parent Company, as aforesaid.

In preparing the Consolidated Financial Results, the management and the Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the respective entity'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 respective Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the subsidiaries included in the Group and of its associates and jointly controlled entities is also responsible for overseeing the financial reporting process of each company.

Auditor's 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 basis of these Consolidated 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 controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the 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 ability of the Group 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 Statement 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 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 a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entity included in the Consolidated Financial Result, which have been audited by the other auditor, such other auditor remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled "Other Matters" in this audit report.



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

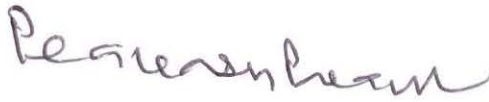
We communicate with those charged with governance of the Parent Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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, KPSJ & ASSOCIATES LLP

Chartered Accountants

(FRN: 124845W / W100209)



Prakashchandra Parakh

[Partner]

M. No.: 039946

UDIN: 26039946OIDNEC7190



Place: Ahmedabad

Date: 11/05/2026

Annexure to Independent Auditor's Report

The Statement includes the results of the following entities:

Subsidiary:

- Metrochem Capital Trust Limited

Associates / Joint Ventures

- Dual Metals Private Limited
- DK Metro Procon Private Limited
- Ganesh Infrastructure
- PMZ Developers
- Myspace Infracon LLP

We did not audit the financial statements / financial information / financial results of one subsidiary included in the consolidated financial results, whose financial statements reflects total assets of Rs. 188.28 lacs as at March 31, 2026 and total revenues of Rs 108.01 Lacs for the year ended March 31, 2026 respectively, total Net Profit after tax of Rs. 45.65 Lacs year ended March 31, 2026 respectively and total comprehensive loss of Rs. 45.49 Lacs year ended March 31, 2026 respectively, as considered in the consolidated financial results. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of Sub-Section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries are based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matters with respect to our reliance on the work done and the reports of other auditors. The consolidated financial statements also include the Group's share of net profit of Rs. 9.09 Lacs and total comprehensive profit of Rs. 9.09 Lacs for the year ended March 31, 2026, as considered in the consolidated financial statements, in respect of 5 Associates / joint venture, whose financial information has not been audited by us. This financial information is unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the aforesaid joint venture, and our report in terms of Sub-Section (3) of Section 143 of the



Act in so far as it relates to the aforesaid Associated / joint ventures, are based solely on such audited financial statements. In our opinion and according to the information and explanations given to us by the Management, this financial information is not material to the Group. Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matter with respect to our reliance on the financial information certified by the Management.

For, KPSJ & ASSOCIATES LLP
Chartered Accountants
(FRN: 124845W / W100209)

Prakashchandra Parakh

Prakashchandra Parakh
[Partner]
M. No.: 039946
UDIN: 26039946OIDNEC7190

Place: Ahmedabad
Date: 11/05/2026



METROGLOBAL LIMITED
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND
FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except EPS data)

Particulars	Quarter Ended			Year Ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1. Income					
a) Net Sales/Income from Operations	3,675.15	6,488.76	4,356.22	23,566.55	23,970.29
b) Other Income	70.70	529.93	652.01	1,096.93	1,398.22
Total Income	3,745.85	7,018.69	5,008.23	24,663.48	25,368.51
2. Expenses					
a) Cost of materials consumed	-	-	-	-	-
b) Purchase of stock-in-trade	2,915.93	5,628.61	3,643.44	21,180.52	20,268.68
c) Changes in inventories of finished goods, work-in progress and stock-in-trade	(117.11)	274.93	5.23	(46.78)	1,673.06
d) Employee benefits expense	73.17	59.64	62.62	244.23	230.56
e) Finance Cost (Refer Note 08)	(170.13)	19.75	6.78	72.87	55.81
f) Depreciation and amortization expense	23.17	23.70	20.53	88.60	81.99
g) Other expenses	139.28	33.76	125.94	279.91	218.52
Total Expenses	2,864.31	6,040.39	3,864.54	21,819.35	22,528.62
3. Profit before share of profit of Associate & Joint Venture & exceptional, extra ordinary items & tax (1-2)	881.54	978.30	1,143.69	2,844.13	2,839.89
4. Share of profit of:					
Associate/Joint Ventures	(9.96)	(3.64)	1.62	9.09	10.79
5. Profit before exceptional, extra ordinary items & tax (3+4)	871.58	974.66	1,145.31	2,853.22	2,850.68
6. Exceptional Items (Refer Note 10)	(250.00)	-	1,694.35	(250.00)	1,694.35
7. Extra Ordinary Items	-	-	-	-	-
8. Profit before tax (5-(6+7))	1,121.58	974.66	(549.04)	3,103.22	1,156.32
9. Tax Expense					
(i) Current tax	270.02	383.59	(120.57)	863.58	248.08
(ii) Deferred tax	6.81	1.31	(47.53)	21.60	(37.14)
(iii) Earlier year excess/short provisioning	0.00	-	-	8.95	0.05
10. Profit after tax for the period (8-9)	844.75	589.76	(380.94)	2,209.09	945.34
11. Other Comprehensive Income/ -loss (net off tax)					
(a) Re-measurement of net defined benefit liability (net off tax)	(3.83)	-	(0.80)	(3.83)	(0.80)
(b) Equity instruments through other comprehensive income i.e. gain or loss due to valuation of investments	(1,299.90)	87.35	(353.06)	(575.00)	(67.70)
12. Total Comprehensive Income (10+11)	(458.98)	677.11	(734.80)	1,630.26	876.84
13. Net Profit Attributable to:					
-Owner	352.61	481.33	(380.85)	1,745.62	945.61
-Non Controlling Interest	492.14	108.44	(0.11)	463.47	(0.27)
14. Total Comprehensive Income attributable to:					
-Owner	(837.17)	677.70	(733.93)	1,288.23	876.42
-Non Controlling Interest	378.19	(0.59)	(0.88)	342.03	0.41
15. Paid up Equity Share Capital (Face value Rs 10/-)	1,233.44	1,233.44	1,233.44	1,233.44	1,233.44
16. Other Equity excluding revaluation reserve	-	-	-	37,666.19	36,431.09
17. Earning Per Share (Face value Rs 10/-) (not annualised) (Excluding Other Comprehensive Income)					
(a) Basic EPS	6.85	4.78	(3.09)	17.91	7.66
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375
(b) Diluted EPS	6.85	4.78	(3.09)	17.91	7.66
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375
18. Earning Per Share (Face value Rs 10/-) (not annualised) (Including Other Comprehensive Income)					
(a) Basic EPS	(3.72)	5.49	(5.96)	13.22	7.11
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375
(b) Diluted EPS	(3.72)	5.49	(5.96)	13.22	7.11
No. of shares	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375	1,23,34,375

See Accompanying Notes to Financial Results



For & on behalf of the Board of Directors

Gautam M. Jain
Gautam M. Jain

Chairman & Managing Director
DIN: 00160167

Place: Ahmedabad
Date: May 11, 2026

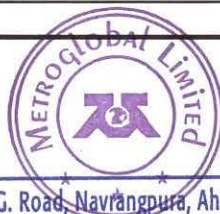


STATEMENT OF AUDITED CONSOLIDATED ASSETS & LIABILITIES AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, Plant & Equipment	4,508.00	3,103.23
(b) Financial Assets		
(i) Investments	12,037.25	17,154.85
(ii) Other Financial Assets	36.55	2,555.86
(c) Other Non-current assets	328.21	412.44
Total Non-current assets	16,910.01	23,226.38
Current assets		
(a) Inventories	392.81	346.02
(b) Financial Assets		
(i) Investments	34.85	319.40
(ii) Trade receivables	67.69	0.02
(iii) Cash and cash equivalents	2,712.21	392.56
(iv) Loans & Advances	16,701.87	13,485.69
(v) Other bank balances	4,788.90	789.92
(c) Other Current assets	1,081.28	2,172.73
Total Current assets	25,779.61	17,506.34
Total Assets	42,689.62	40,732.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,233.44	1,233.44
(b) Other equity	39,591.97	38,356.92
Minority Interest	125.60	264.49
Total Equity	40,951.01	39,854.85
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
(i) Borrowings	250.23	269.71
(ii) Provisions	6.25	2.33
(iii) Deferred tax liabilities (Net)	119.93	98.31
Total Non-current liabilities	376.41	370.35
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	83.33	86.87
(ii) Other Financial Liabilities	19.43	16.71
(iii) Trade payables		
i. Total Outstanding dues of Micro Enterprises and Small Enterprises	6.96	6.22
ii. Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	202.91	10.70
(b) Other Current liabilities	183.07	136.30
(c) Provisions	866.50	250.72
Total Current liabilities	1,362.20	507.52
Total Equity and Liabilities	42,689.62	40,732.72

For & on behalf of the Board of Directors



Gautam M. Jain

Chairman & Managing Director

DIN: 00160167

Place: Ahmedabad

Date: May 11, 2026

Registered Office: 506-509, SHILP, Opp. Girish Cold Drinks, C.G. Road, Navrangpura, Ahmedabad 380 009, Gujarat, India

CIN: L21010GJ1992PLC143784 Phone: 91-79 - 2646 8016, 2646 9150

Email: marketing@metroglobal.in Web: www.metrogloballimited.com



METROGlobal Limited

STATEMENT OF AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	For the Year Ended	
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
(A) Cash flow from operating activities:		
Net profit before taxes	3,094.13	1,145.54
Adjustments for:		
Depreciation	88.60	81.99
(Profit)/Loss on Sale of Fixed Assets (Net)	(42.90)	(591.70)
Interest expenses	72.87	55.81
Profit on Sale of Investments (Net)	(1,012.96)	(780.46)
Dividend Income	(33.73)	(24.39)
Operating profit before working capital changes	2,166.00	(113.20)
Adjustments for:		
(Increase)/Decrease in inventory	(46.78)	1,673.05
(Increase)/Decrease in current investment	284.55	(142.73)
(Increase)/Decrease in trade receivables	(67.67)	1.87
(Increase)/Decrease in other current assets	1,091.44	(1,259.14)
(Increase)/Decrease in other non-current assets	84.23	2,860.62
(Increase)/Decrease in Other Financials Assets	(696.87)	1,704.74
Increase/(Decrease) in short-term borrowings	(3.54)	(2,875.00)
Increase/(Decrease) in other financial liabilities	2.72	3.97
Increase/(Decrease) in trade payables	192.94	(12.03)
Increase/(Decrease) in other current liabilities	46.77	(1.24)
Cash (used in)/generated from operating activities before taxes	3,053.82	1,840.93
Direct taxes paid	(256.66)	(445.39)
Net cash (used in)/generated from operating activities (A)	2,797.15	1,395.53
Add:- Cash flow from Extraordinary Items	-	-
Net cash (used in)/generated from operating activities (A)	2,797.15	1,395.53
(B) Cash flow from investing activities:		
Dividend income	33.73	24.39
Profit on Investment in Associates	9.09	10.79
(Increase)/Decrease in investments	5,555.56	(2,058.33)
(Increase)/Decrease of fixed assets	(1,450.48)	881.42
Net cash (used in)/generated from investing activities (B)	4,147.90	(1,141.73)
(C) Cash flow from financing activities:		
Increase/(Decrease) in long-term borrowings	(19.47)	248.17
Change in Minority Interest	(287.40)	0.41
Interest paid	(72.87)	(55.81)
Dividend Paid	(246.69)	(246.69)
Net cash (used in)/generated from financing activities (C)	(626.43)	(53.91)
Net decrease in cash & cash equivalents during the period (A+B+C)	6,318.62	199.89
Cash & Bank balance (At the beginning of the year)	1,182.50	982.61
Cash & Bank balance (At the end of the year)	7,501.12	1,182.50

For & on behalf of the Board of Directors



Gautam M. Jain
Chairman & Managing Director
DIN: 00160167

Place: Ahmedabad
Date: May 11, 2026

**STATEMENTS OF AUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2026**

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1. Segment Revenue					
(a) Trading & Finance	3,745.12	6,953.82	5,003.01	24,593.15	25,308.54
(b) Infrastructure & Realty	0.73	64.87	5.22	70.33	59.97
Total Income	3,745.85	7,018.69	5,008.23	24,663.48	25,368.51
2. Segments Results					
Profit/(Loss) before tax					
(a) Trading & Finance	1,121.58	974.66	(549.04)	3,103.22	1,156.35
(b) Infrastructure & Realty	-	-	-	-	(0.03)
Total Profit/(Loss) before Tax	1,121.58	974.66	(549.04)	3,103.22	1,156.32
3. Capital Employed (Segment assets- Segment Liabilities)					
(a) Trading & Finance	39,427.88	40,007.14	38,117.25	39,427.88	38,117.25
(b) Infrastructure & Realty	1,523.13	1,590.70	1,737.60	1,523.13	1,737.60
Total	40,951.01	41,597.84	39,854.85	40,951.01	39,854.85

For & on behalf of the Board of Directors

Gautam M. Jain
Chairman & Managing Director
DIN: 00160167



Place: Ahmedabad
Date: May 11, 2026



Notes:

1. The above Audited Financial Results have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors in their meetings held on Monday, May 11, 2026. The Statutory Auditors have expressed an unmodified audit opinion.
2. These financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other Accounting Principles generally accepted in India.
3. Figures for the previous periods are Re-classified / Re-arranged / Re-grouped, wherever necessary, to correspond with the current period's Classification / Disclosure.
4. The managing director and chief financial officer certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the board of directors.
5. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year ended on March 31, 2026 and the published year to date figures upto third quarter of the current financial year.
6. As per Indian Accounting Standard 108 'Operating Segments', the Company has reported 'Segment wise Information' in Audited Financial Results.
7. The Board has recommended a final dividend of ₹ 2.5/- (i.e. 25%) per Equity Share of 10/- (Rupees ten only) each for the financial year ended on March 31, 2026. Payment of the same is subject to the approval of shareholders in their ensuing 34th annual general meeting.
8. During the current quarter, the subsidiary company has re-assessed the accounting treatment of dividend on preference shares classified under "Other Equity" in accordance with the applicable provisions of Ind AS 32 Financial Instruments: Presentation. Since the related preference share capital is presented as equity and not as a financial liability in the balance sheet, the preference dividend of ₹ 187.90 Lakhs hitherto recognised as finance cost has been reclassified as appropriation of profits / reserves.

Consequently, the comparative finance cost for the current quarter stands reduced and the corresponding adjustment has been effected through retained earnings / other equity. This reclassification has also impacted the consolidated financial results of the holding company for the quarter ended March 31, 2026, resulting in a negative impact on Finance cost of consolidated profit/(loss) for the quarter to that extent.
9. During the year, the Company has recognized an Exceptional Item on account of recovery pertaining to Mundara Estate Developers Limited, as explained in Note 9.
10. Following the conclusion of the Corporate Insolvency Resolution Process (CIRP) for Mundara Estate Developers Limited (MEDL), the Company received only a partial recovery of its outstanding dues. Consequently, the Company had previously recognized an exceptional loss of ₹1,694.35 Lakhs, representing the write-off of the unrecovered balance.





During the current financial year, the Company successfully recovered ₹250 Lakhs against these dues. This amount has been recognized as income and disclosed under Exceptional Items in the Statement of Profit and Loss, as it constitutes a recovery of amounts previously written off. The Company remains committed to maximizing recovery and continues to pursue all available legal recourses, including the enforcement of personal guarantees provided by the guarantors to recover the remaining outstanding balance.

11. The Hon'ble Securities Appellate Tribunal (SAT), via its order dated March 09, 2026, in Appeal No. 617 of 2021 (in the matter of Riddhi Siddhi Gluco Biols Limited & Ors.), set aside the earlier order imposing a two-year debarment from the securities market. The SAT has substituted this with a reduced debarment period of three (3) months from the date of the order.

The Company notes that several key submissions made during the proceedings were not recorded in the final order. While the Company does not agree with the findings of the SAT, it has decided, as a matter of prudence and respect for regulatory processes, to comply with the order and restrain from accessing the securities market for the stipulated three-month period. Based on the current assessment, the Company does not expect any material adverse impact on its financial statements, and no provision has been recognized in the books of account. Beyond the temporary regulatory restriction, the matter does not have further financial implications.

12. On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, subsuming existing labour laws. The Ministry of Labour and Employment has also issued draft rules and clarifications in this regard.

Based on the above, the Company has reviewed and restructured the remuneration of its employees. The impact of such restructuring has been considered in the Statement of Profit and Loss for the year ended March 31, 2026. Considering the size of the Company and the number of employees, the impact is not material to the financial statements. The Company will continue to monitor the finalisation of applicable rules and any further clarifications from the Government and will account for the impact of such changes, if any, in the relevant period.

13. The Above Financial Results are available on the BSE Limited website www.bseindia.com and on the Company's website www.metrogloballimited.com.

For & on behalf of the Board of Directors



Gautam M. Jain

Chairman & Managing Director

DIN : 00160167

Place : Ahmedabad
Date : May 11, 2026



May 11, 2026

To, BSE Limited, Department of Corporate Affairs, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Maharashtra, India	Scrip Code: 500159 Security ID: METROGLOBL ISIN: INE085D01033
---	--

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

Dear Sir / Madam,

We, Gautam M. Jain, Managing Director and Rahul G. Jain, Chief Financial Officer of Metroglobal Limited hereby declare that, the Statutory Auditor of the Company, M/s KPSJ & Associates LLP, (FRN: 124845W/W100209) Chartered Accountants, Ahmedabad have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026. This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, as amended from time to time.

Kindly take the above declaration on your record.

Thanking you,

For Metroglobal Limited

Gautam M. Jain

Chairman & Managing Director

DIN: 00160167



For Metroglobal Limited

Rahul G. Jain

Chief Financial Officer

PAN: ADOPJ7811R

**Annexure A**

Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Re-appointment of M/s. Khokhani & Associates as Internal Auditors of the Company

Sr. No.	Particulars	Disclosure
1.	reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-Appointment of M/s. Khokhani & Associates, as Internal Auditors of the Company for financial year 2026-27
2.	date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Re-appointed on May 11, 2026 for a term of one year (FY 2026-27)
3.	brief profile (in case of appointment);	M/s. Khokhani & Associates, is located at Ahmedabad, Gujarat based Chartered Accountancy firm which endeavors to provide superlative services to its clients. The firm has experience in handling assignments across various sectors. M/s. Khokhani & Associates provides wide range of services such as: Audit and Assurance, Tax Advisory, Tax Due Diligence, GST Compliance, Indirect Tax Advisory, Company Formation, Business Advisory, Legal Compliance, and Regulatory Advisory, etc.
4.	disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

