

Date: 25.05.2026

To,
The Bombay Stock Exchange Ltd
The Manager - Listing/Corporate Relationship Dept.,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai - 400001

Ref: BSE Scrip Code: 524764 | INE230G01020

Sub: Outcome of the Board Meeting.

Dear Sir/Madam,

In terms of Regulations 30 and 33(3) of SEBI (LODR) Regulations, 2015, this is to inform that the Meeting of the Board of Directors of the Company was held today on 25th May, 2026, Monday at the registered office of the Company at Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049 at 3:00 p.m. and concluded at around 06.10 p.m. The Board inter-alia, considered and approved the following matters.

1. The Audited Standalone Financial Statement of the Accounts for the quarter and year ended 31st March, 2026, the audited statement of assets and Liabilities and the audited Cash Flow Statement as at that date along with Independent Auditor's Report thereon.
2. Took note on Compliances made under SEBI (LODR) Regulation, 2015 for the quarter and year ended 31st March, 2026.

Kindly acknowledge the Receipt.

Thanking You,
Yours Faithfully,
For NUTRAPLUS INDIA LIMITED

Mukesh Naik
Managing Director
DIN: 00412896
Place : Mumbai

Encl:

1. UFR for the quarter and year ended 31.03.2026 along with LRR thereon.

NUTRAPLUS INDIA LIMITED

Regd. Office : FLAT NO. 204, 2ND FLOOR, FORTUNE HOUSE, GAUTHAN NO 2, 13TH NS ROAD, JUHU, VILE PARLE WEST, MUMBAI - 400049.

Statement of standalone financial results for the quarter and year ended 31st March 2026					
INR in Lacs					
Particulars	Quarter Ended			Year Ended	
	31.03.2026 Audited (Refer Note 2)	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
I Income					
a) i) Revenue from operations	0.00	0.00	0.00	0.00	0.00
ii) Less: GST recovered	0.00	0.00	0.00	0.00	0.00
Revenue from operations (i-ii)	0.00	0.00	0.00	0.00	0.00
b) Other income	6.10	0.00	0.00	15.77	
Total income (I)	6.10	0.00	0.00	15.77	0.00
II Expenses					
a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	0.00	0.00	0.00	0.00	0.00
d) Employee benefits expense	0.36	0.48	0.24	1.56	1.56
e) Finance costs	0.02	0.01	-1.47	0.08	0.04
f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
g) Other expenses	1.26	1.47	3.37	48.14	3.41
Total expenses (II)	1.64	1.96	2.14	49.78	5.01
III Profit before tax (I - II)	4.46	-1.96	-2.14	-34.01	-5.01
Exception Items	0.00	0.00	0.00	0.00	0.00
IV Tax expense					
Current tax	0.00	0.00	0.00	0.00	0.00
Deferred tax (credit) / charged	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
V Net profit after tax (III - IV)	4.46	-1.96	-2.14	-34.01	-5.01
VI Other comprehensive income					
(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
Other comprehensive income (Net of tax) (VI)	0.00	0.00	0.00	0.00	0.00
VII Total comprehensive income for the period (V+VI)	4.46	-1.96	-2.14	-34.01	-5.01
VIII Paid-up equity share capital (Face value INR 5 per share)	1704.55	1704.55	1704.55	1704.55	1704.55
IX Other equity (excluding revaluation reserves)	0.00	0.00	0.00	-2273.57	-2239.56
X Earnings per equity share (EPS) [Not annualised]					
a) Basic EPS (INR)	0.00	0.00	0.00	-0.02	0.00
b) Diluted EPS (INR)	0.00	0.00	0.00	-0.02	0.00

Notes :

- The audited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standard (IND AS) prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 25th May, 2026, Limited Review of the same has been carried out by the Statutory Auditors of the Company in term of Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations 2015.
- The figures for the corresponding periods have been regrouped / rearranged wherever necessary for comparison purpose.
- The Company's operations fall under a single segment i.e. Active Pharmaceutical Ingredient (API).
- (a) The Company lost all its property, plants & equipments under SARFESIA ACT, 2002, as Company was declared as Non performing Assets in FY 2019-20. Owing to the epidemic COVID'19, the bank prodecure for auction of said assets was delayed, however bank could succeed. The Company Going Concern concept is completely vitiated and there is no hope for the Company for any restructuring plan.
(b) Company lost its all key employees on closure of all business activities in finance, accounts, legal, production, marketing etc. Hence the accounts were made on available information and all ledger accounts are without confirmation.
- The above results of the Company are also available on the Company's website i.e. www.nutraplusindia.com as well as on the website of BSE i.e. www.bseindia.com

For & on behalf of the Board

Place: Mumbai
Date: 25.05.2026

Mukesh D. Naik
Managing Director
DIN No. : 00412896

NUTRAPLUS INDIA LIMITED

Regd. Office : FLAT NO. 204, 2ND FLOOR, FORTUNE HOUSE, GAUTHAN NO 2, 13TH NS ROAD, JUHU, VILE PARLE WEST, MUMBAI - 400049.

Balance sheet - Standalone

INR in Lacs

	As at 31st March 2026 Audited	As at 31st Mar 2025 Audited
ASSETS		
<u>Non-current assets</u>		
(a) Property, plant and equipment	-	-
(b) Capital work-in-progress	-	-
(c) Other intangible assets	-	-
(d) Financial assets		
(i) Investments	0.02	0.02
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Other financial assets	-	-
(e) Other non current assets	-	-
(f) Deferred tax assets (Net)	-	-
Total non-current assets	0.02	0.02
<u>Current assets</u>		
(a) Inventories		
(b) Financial assets		
(i) Investments	15.00	15.00
(ii) Trade receivables	33.54	33.54
(iii) Cash and cash equivalents	1.48	6.80
(iv) Bank balances other than (iii) above	4.70	-
(v) Loans	51.24	-
(vi) Other financial assets	4.13	-
(c) Other current assets	389.42	460.87
Total current assets	499.51	516.21
Total assets	499.53	516.23
EQUITY AND LIABILITIES		
<u>Equity</u>		
(a) Equity share capital	1704.55	1704.55
(b) Other equity	-2273.57	-2239.56
Total equity	-569.02	-535.01
<u>Liabilities</u>		
<u>Non-current liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	217.42	178.54
(ii) Lease liabilities	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(c) Non current tax liabilities (Net)	-	-
Total non-current liabilities	217.42	178.54
<u>Current liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Lease liabilities	-	-
(iii) Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than Micro and Small Enterprises	847.37	853.55
(iv) Other financial liabilities	-	-
(b) Other current liabilities	0.80	9.61
(c) Provisions	2.96	4.51
(d) Current tax liabilities (Net)	-	5.03
Total current liabilities	851.13	872.70
Total liabilities	1068.55	1051.24
Total equity and liabilities	499.53	516.23

For & on behalf of the Board

Place : Mumbai
Date: 25.05.2026Mukesh D. Naik
Managing Director
DIN No. : 00412896

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Statement of Cash Flows - Standalone

INR in Lacs

	Year Ended 31st March 2026 Audited	Year Ended 31st March 2025 Audited
A. Cash flow from operating activities:		
Profit before tax	-34.01	-5.01
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and amortization expense	0.00	0.00
Finance cost	0.00	0.04
Other non operating income	0.00	0.00
Interest Income	0.00	0.00
Change in fair value of investments	0.00	0.00
Profit on sale on shares	0.00	0.00
Dividend Received	0.00	0.00
Unrealised exchange loss / (gain)	0.00	0.00
Operating profit before working capital changes	-34.01	-4.97
Movements in working capital:		
(Increase) / Decrease in inventories	0.00	0.00
(Increase) / Decrease in trade receivables	0.00	9.37
(Increase) / Decrease in Investment	0.00	0.00
(Increase) / Decrease in loans	0.00	0.00
(Increase) / Decrease in other assets	16.08	0.12
(Decrease) / Increase in trade payables	0.00	-4.36
(Decrease) / Increase in Borrowings	0.00	0.00
(Decrease) / Increase in other financial liabilities	0.00	0.00
(Decrease) / Increase in other current liabilities	-21.57	0.96
(Decrease) / Increase in provisions	0.00	0.02
Cash generated from operations	-39.50	1.14
Taxes paid	0.00	0.00
Net cash generated from operating activities	(A) -39.50	1.14
B. Cash flow from investing activities:		
Purchase of property, plant and equipment	0.00	0.00
Proceeds from sale of quoted equity shares	0.00	0.00
Purchase of Unquoted equity shares	0.00	0.00
Investments / deposit made in others	0.00	0.00
Bank deposit made / (matured) during the year (with maturity more than three months)	0.00	0.00
Dividend received	0.00	0.00
Other Non operating income	0.00	0.00
Unrealised exchange gain / loss	0.00	0.00
Interest Received	0.00	0.00
Net cash used in investing activities	(B) 0.00	0.00
C. Cash flow from financing activities:		
Proceeds from borrowings	38.88	0.12
Money received against share warrants	0.00	0.00
Finance cost	0.00	0.00
Net cash used in financing activities	38.88	0.12
Net Increase / (Decrease) in cash and cash equivalents	(A)+(B)+(C) -0.62	0.26
Effect of exchange difference on cash and cash equivalent held in foreign currency	0.00	0.00
Cash and cash equivalents as at the beginning of the year	6.80	6.54
Cash and cash equivalents as at the end of the year	6.18	6.80

For & on behalf of the Board

Place : Mumbai
Date: 25.05.2026

Mukesh D. Naik
Managing Director
DIN No. : 00412896

**RAMAN S. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS**

CA Raman S. Shah, B.Com ,F.C.A.
CA Santosh A. Sankhe, B.Com ,F.C.A.
CA Bharat C. Bhandari,B.Com ,F.C.A.



INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE FINANCIAL RESULTS

To
The Board of Directors
NUTRAPLUS INDIA LIMITED

Report On Audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying Statement of Standalone Financial Results of NUTRAPLUS INDIA LIMITED ("the Company") for the quarter and year ended 31st March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matters described in the "Basis for Qualified Opinion" section below, the aforesaid Statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the 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 for the quarter ended 31st March 2026 and net loss for the year ended 31st March 2026 and other financial information of the Company for the quarter and year ended 31st March 2026.

Basis for Qualified Opinion

- i. Notice was issued by Saraswat Co-operative Bank Limited dated 18 February 2020 under Section 13(2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act, 2002 for non-payment of principal and interest by the Company and accordingly all loan accounts became Non-Performing Assets effective from respective dates mentioned in such notice.
- ii. The Company holds 33.58% shareholding in Techno Point Mercantile Private Limited. However, the Company has not prepared consolidated financial statements considering the said entity as an associate company in terms of Section 2(6) of the Companies Act, 2013 and applicable Indian Accounting Standards.
- iii. With respect to Trade Receivables amounting to Rs. 33.54 Lakhs as at 31st March 2026, in absence of balance confirmations and other supporting audit evidence, we are unable to comment upon its recoverability.
- iv. With respect to Other Current Assets amounting to Rs. 389.42 Lakhs as at 31st March 2026, in absence of confirmations, reconciliation and supporting evidence, we are unable to comment upon their recoverability.

Head Office :- Sam Plaza,'A' Wing,IInd Floor,H.K.Irani Road,Dahanu Road (W) 401602

Branch Office:-

- 1)A-102,1st Floor,Inder Darshan Building,Jamli Gali,Borivali(W),Mumbai(W),400092
- 2)118-121,1st Floor,"Harmony Plaza",Tarapur Road,Boisar,401501

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v. With respect to Non-Current Borrowings amounting to Rs. 217.42 Lakhs as at 31st March 2026, in absence of confirmations and supporting evidence, we are unable to comment upon the completeness and accuracy of such balances.

vi. With respect to Trade Payables amounting to Rs. 847.37 Lakhs as at 31st March 2026, in absence of third-party confirmations and reconciliations, we are unable to comment upon the completeness and correctness of such balances.

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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

Material Uncertainty Related to Going Concern

We draw attention to the accompanying financial results:

- a) The Company incurred net loss of Rs. 34.01 Lakhs during the year ended 31st March 2026 and accumulated losses have resulted into complete erosion of net worth.
- b) The Company has negative net worth of Rs. 569.02 Lakhs as at 31st March 2026.
- c) The Company has lost all its Property, Plant and Equipment under SARFAESI proceedings and has discontinued substantially all business activities.
- d) The Company has lost key employees in finance, accounts, legal, production and marketing functions.
- e) The Company has defaulted in repayment obligations to banks and creditors.

These events and conditions indicate existence of material uncertainty that may cast significant doubt on the Company’s ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

Management’s Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Company’s Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) 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 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

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 other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and

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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 Management and 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 Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing ("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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained upto the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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CA Raman S. Shah, B.Com ,F.C.A.
CA Santosh A. Sankhe, B.Com ,F.C.A.
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- 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.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our audit work and in evaluating the results of our work and to evaluate the effect of any identified misstatements in the standalone financial statements.

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

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

Other Matter

The Statement includes the results for the quarter ended 31st March 2026 and 31st March 2025 being the balancing figures between the audited figures in respect of the full financial years ended 31st March 2026 and 31st March 2025 respectively and the published year-to-date figures up to the end of the third quarter of the respective financial years, which were subjected to limited review by us.

For RAMAN S. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Registration No.: 119891W

BHARATKUMA Digitally signed by
BHARATKUMAR
CHHIBUBHAI BHANDARI
Date: 2026.05.25
14:42:48 +05'30'
R CHHIBUBHAI
BHANDARI

CA BHARAT C. BHANDARI

Partner

Membership No :- 106122

Place : Mumbai

Date : 25th May,2026

UDIN:- 26106122BPWPUP5879

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	15.77	15.77
	2.	Total Expenditure	49.78	49.78
	3.	Net Profit/(Loss)	-34.01	-34.01
	4.	Earnings Per Share	-0.02	-0.02
	5.	Total Assets	499.53	499.53
	6.	Total Liabilities	1068.55	1068.55
	7.	Net Worth	-569.02	-569.02
	8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	<p>a. Details of Audit Qualification:</p> <p>i. Notice was issued by Saraswat Co-operative Bank Limited dated 18 February 2020 under Section 13(2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act, 2002 for non-payment of principal and interest by the Company and accordingly all loan accounts became Non-Performing Assets effective from respective dates mentioned in such notice.</p> <p>ii. The Company holds 33.58% shareholding in Techno Point Mercantile Private Limited. However, the Company has not prepared consolidated financial statements considering the said entity as an associate company in terms of Section 2(6) of the Companies Act, 2013 and applicable Indian Accounting Standards.</p> <p>iii. With respect to Trade Receivables amounting to Rs. 33.54 Lakhs as at 31st March 2026, in absence of balance confirmations and other supporting audit evidence, we are unable to comment upon its recoverability.</p> <p>iv. With respect to Other Current Assets amounting to Rs. 389.42 Lakhs as at 31st March 2026, in absence of confirmations, reconciliation and supporting evidence, we are unable to comment upon their recoverability.</p> <p>b. Type of Audit Qualification : Qualified Opinion.</p> <p>c. Frequency of qualification: Repetitive Qualification Since FY 2019-20.</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</p> <p>(a) The Company lost all its property, plants & equipments under SARFESIA ACT, 2002, as Company was declared as Non performing Assets in FY 2019-20. Owing to the epidemic COVID'19, the bank prodecure for auction of said assets was delayed, however bank could succed. The Company Going Concern concept is completely vitiated and there is no hope for the Company for any restructuring plan.</p> <p>(b) Company lost its all key employees on closure of all business activities in finance, accounts, legal, production, marketting etc. Hence the accounts were made on available information and all ledger accounts are without confirmation.</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable</p> <p>(i) Management's estimation on the impact of audit qualification: Not Applicable</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable</p> <p>(iii) Auditors' Comments on (i) or (ii) above: Not Applicable</p>			

III.

Signatories:

MUKESH NAIK
(Managing Director)

UDAY DESAI
(Chief Executive Officer)

BHARATKUMAR Digitally signed by
R CHHIBUBHAI BHARATKUMAR
BHANDARI CHHIBUBHAI BHANDARI
Date: 2026.05.25
14:47:48 +05'30'

BHARAT C. BHANDARI
(Statutory Auditor)

Place: Mumbai
Date: 25.05.2026